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PART

Acts of the Governor General's Council

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 6th January, 1886, and is hereby promulgated for general information :—

Act No. I of 1886.

THE LAHORE TRAMWAYS ACT, 1886.

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2. Definitions.

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1st, 1886.

and use any of the tramways for the
tion, maintenance and use of which pro-
made in the said agreement :

led that any such tramway shall not be
or public traffic until it has been inspected
fied to be fit therefor by an engineer ap-
n this behalf by the Local Government.

*tion and Maintenance of Tramways and
of Streets on which they are laid.*

Subject to the terms and conditions of the
said agreement, the grantees
streets and lay may, from time to time, for
the purpose of constructing,
maintaining or renewing any tramway under this
Act, open or break up any street, and therein or
thereon lay sleepers and rails, and repair, alter or
renew the same; and may, for the purposes afore-
said, in and on any such street all other acts
which may, from time to time, be necessary for
constructing, maintaining or renewing the tram-

provided that they shall not, without the consent
of the Committee, open or break up at any one
time a greater length than one hundred yards of
any street which does not exceed a quarter of a
mile in length; and in the case of any street
exceeding a quarter of a mile in length they shall
open an interval of at least a quarter of a mile
between any two places at which they may open
or break up the street, and shall not open or break
up any such place a greater length than one
hundred yards.

The grantees shall, at their own expense, at
all times maintain and keep
the tram- all times maintain and keep
the tram- in good condition and repair,
the tram- in such manner as the Com-
mittee from time to time directs; all tramways
constructed by them under this Act, and so much
of any street as lies between the rails of any such
tramway, and in the case of double lines of turn-
out or sidings, the portion of the street between
the tramways, and in every case so much of the
street as extends eighteen inches beyond the rail
on each side of any such tramway.

When the grantees have, for the purposes
of section 4 or section 5
of this Act, opened or broken up any
portion of a street, they shall
under the following further obligations,
namely:—

they shall, with all convenient speed, and
in all cases within six weeks at the most,
unless the Committee otherwise consents
in writing, complete the work for which
the street has been opened or broken up,
fill in the ground and make good the
surface, and, to the satisfaction of the
Committee, restore the street to as good

The Lahore Tramways Act, 1886.

(Sections 7—13.)

a condition as that in which it was before it was opened or broken up, and clear away all surplus materials or rubbish occasioned thereby;

- (b) they shall, in the meantime, cause the place where the street is opened or broken up to be fenced and watched, and to be properly lighted from sunset to sunrise; and
- (c) they shall be answerable for all injuries happening through their act or default, or through the act or default of any person in their employment, by reason or in consequence of the opening or breaking up of the street.

7. (1) Nothing in this Act or in the said agreement shall prevent the Committee or any Government officers from opening, breaking up, widening, altering, diverting or improving any street traversed by a tramway for the purposes for which they might otherwise under the law for the time being in force lawfully open, break up, widen, alter, divert or improve such street:

Provided that—

- (a) they shall cause as little detriment or inconvenience to the grantees as circumstances admit; and
- (b) before they commence any work whereby the traffic on the tramway will be interrupted, they shall (except in cases of urgency, in which cases no notice shall be necessary) give to the grantees not less than eighteen hours' previous notice of their intention to commence the work, specifying the time at which they will commence it.

(2) The Committee or officers aforesaid or the Secretary of State for India in Council shall not be liable to pay to the grantees any compensation for injury done to the tramway by the execution of any work referred to in sub-section (1), or for loss of traffic occasioned by the reasonable use of any power lawfully exercised in connection with the same.

Rights over Tramways and Streets on which they are laid.

8. The grantees shall, subject to the provisions of this Act and to the terms and conditions of the said agreement, have the exclusive use of their tramways for carriages with flange wheels or other wheels suitable only to run on a grooved rail:

Provided that nothing in this Act or in the said agreement shall affect the right of the public to pass along or across any part of any street along or across which any tramway is laid, whether on or off the tramway, with carriages not

having flange wheels or wheels suitable to run on a grooved rail.

9. Notwithstanding anything in this Act or in the said agreement, the grantees shall not acquire any right other than that of user over any street along or across which they lay any tramway.

10. Nothing in this Act or in the said agreement shall affect any powers possessed by the Committee or by any Government officers to regulate the passage of any traffic along or across any street along or across which any tramway is laid down, and the Committee or officers aforesaid may exercise their authority as well on as off the tramway, and with respect as well to the traffic of the grantees as to the traffic of other persons.

Traffic on Tramways.

11. The grantees may, from time to time, by a notice published in such languages and in such manner as the Local Government may prescribe, fix the rates of fares and charges for carrying passengers and goods in their carriages:

Provided that the rates of passenger fares shall not exceed one anna per mile for each passenger in the lower class, and two annas per mile for each passenger in the higher or first class.

12. The fares and charges by this Act authorized shall be paid to such persons, at such places upon or near to the tramways, and in such manner and under such regulations as the grantees may, by a notice published as aforesaid, from time to time prescribe.

13. (1) No person shall be entitled to carry or to require to be carried upon any tramway constructed under this Act any goods of a dangerous or offensive nature.

(2) Every person taking such goods with him on any such tramway shall, before entering the carriage, give notice of their nature to the servant of the grantees in charge of the carriage.

(3) Every person sending such goods by any such tramway shall distinctly mark their nature on the outside of the package containing them, or otherwise give notice thereof in writing to the book-keeper or other servant of the grantees with whom they are left at the time of such sending.

(4) Any servant of the grantees may refuse to carry upon any such tramway a parcel which he suspects to contain goods of a dangerous or offensive nature, and, if any such parcel has been received for the purpose of being carried upon the tramway, may stop the transit thereof until he is satisfied as to the nature of its contents.

*The Lahore Tramways Act, 1886.**(The Schedule.)*

- (2nd). A line, being a continuation of the above, through the Anarkali Bazar past the Museum to the junction of the Church Road near Kapurthala House.
- (3rd). A line in continuation leading to Mezaag.
- (4th). A line commencing at the junction of Mayo and Nicholson Roads continued along the Mayo Road through Shahn-kh-Garhi to Meer Bazar.

Lines 1 and 2 are delineated on the map or plan hereunto annexed and signed by the parties hereto. The lines shall be single except at crossing stations, where they shall be double.

Clause 2.—The said grantees shall further (subject to clauses 3 and 4) have the exclusive right of laying, constructing, maintaining and using a tramway or tramways within the limits of the Lahore Municipality on the terms contained in these presents: provided always that if the said grantees shall at any time or times, not being a period less than three months after the construction of the lines 1 and 2 enumerated in clause 1, refuse or neglect for three months to accept any proposal by the said Lahore Municipality for the construction, maintenance and use of any tramway or tramways other than those mentioned in clause 1, which the said Lahore Municipality may consider necessary or desirable, it shall be lawful for the said Lahore Municipality to employ any person or company for the purposes aforesaid or any of them, and to make such arrangements as they may think proper independently of the said grantees.

Clause 3.—The said grantees shall construct in such manner as to be available for use at least tramways 1 and 2 within two years from the date of obtaining the sanction and approval of the Government of the Punjab, and they shall, before the expiration of the third year, give notice in writing to the said Lahore Municipality of the lines they intend to construct during the next succeeding two years; and failing the observance by the said grantees of the terms of this clause, it shall be lawful for the said Lahore Municipality to withdraw and cancel the concessions and rights granted by these presents to the said grantees as regards the lines remaining to be constructed.

Clause 4.—If the grantees shall, at the expiration of five years from the date of commencement of this contract, have left any one or more lines hereinafter in clause 1 specified unconstructed, and if the said Lahore Municipality shall not have exercised the rights conferred on them by clause 3, the said Lahore Municipality may call upon the said grantees to construct the line or lines, and if the said grantees do not construct the line or lines

within twelve calendar months after receiving such formal notice, then their power granted in this concession shall, so far as relates to that line or lines, cease, and the said Lahore Municipality may make arrangements with other persons for the construction of the same.

Clause 5.—Any tramway or tramways to be constructed under this agreement shall be constructed on the metre gauge of 3 feet 3½ inches, or on such other gauge not exceeding 4 feet 8½ inches as may be mutually agreed upon, and especially the rails shall be laid and maintained in such manner that the uppermost surface of the rails shall be on a level with the surface of the road; and before the work of construction is begun the drawings and specifications showing the proposed construction of each tramway shall be submitted to the said Municipality and be approved by them, and the cars and carriages intended to run on the said tramways shall also be such as shall have been approved of by the Municipality. The rail to be used is the ordinary grooved rail of steel weighing 34 pounds per yard.

Clause 6.—If the said Municipality shall hereafter alter the level of any street or road along or across which any tramway by this agreement authorized is laid or authorized to be laid, the grantees shall alter or (as the case may be) lay their rails so that the uppermost surface thereof shall be on a level with the surface of the road so altered: provided always that any such alteration as aforesaid shall be so made as to interfere as little as possible with the safe and convenient working of the said tramways, and in any case so as not to stop or prevent the free use and working thereof.

Clause 7.—The cars and carriages of the said grantees on the tracks of the said tramways shall be worked with such power, animal or mechanical, as the said grantees may think suitable, provided that no steam carriages may be used without the special consent of the Municipality (Commissioners in special general meeting) and the sanction of the Punjab Government, and provided also that the said Municipality (Commissioners in special general meeting) shall have power at all times to make such regulations as to the rate of speed, number of passengers and mode of use of the said tracks as the convenience and safety of the public using the street may require.

Clause 8.—The said grantees shall have power from time to time to fix the rate of fares for carrying persons and goods in the cars or carriages to be run on the said tramway or tramways: provided that the rates of fares shall for any distance not exceed the rate of one anna per mile for the lower class and two annas per mile for the higher or first class for each passenger.

Clause 9.—The said grantees may, for the purpose of constructing and maintaining such tramways under such superintendence as is hereinafter

*The Lahore Tramways Act, 1886.**(The Schedule.)*

specified, open and break up the soil and metalled way of the several streets, roads and bridges, and thereon lay sleepers and rails, and from time to time repair, alter or remove the same, and may, for the purposes aforesaid, remove and use all earth and materials in such streets, roads and bridges, and the said grantees may, in and on such streets, roads and bridges, do all other acts which they shall from time to time deem necessary for constructing and maintaining street tramways, doing as little damage as may be in the execution of the powers hereby granted, and shall make good all damage done to drains, sewers, water and gas pipes, or to the wires or other materials or things used for any other system of lighting, and whether belonging to the said Municipality or to private individuals, and shall make compensation for any other damage done in the execution of such powers.

Clause 10.—Before the said grantees proceed to open or break up any street, road or bridge, they shall obtain the approval in writing of the said Committee to the tracks or lines of the said tramway being laid down on the said streets, roads or bridges, and the said grantees, before opening or breaking up any street, road or bridge, shall give to the said Committee or their Executive Engineer, or other municipal officer duly appointed for that purpose, notice in writing of their intention to open or break up the same not less than three clear days before beginning such work, except in such cases of emergency arising from defects in any of the rails or other works, and then so soon as is possible after the beginning of the work or the necessity for the same shall have arisen.

Clause 11.—No street, road or bridge shall, except in cases of emergency as aforesaid, be opened or broken up, except under the superintendence of the said Committee or of their Executive Engineer, or of some other municipal officer duly appointed for that purpose, and according to such plans as shall be approved of by him or them: provided always that, if the said Committee or their Engineer or other such officer as aforesaid fail to attend at the time fixed for the opening of any such street, road or bridge after having had such notice of the said grantees' intention as aforesaid, or shall not propose any plan for breaking up or opening the same, or shall refuse or neglect to superintend the operation, the said grantees may perform the work specified in such notice without such superintendence as aforesaid.

Clause 12.—When the said grantees open or break up the roadway or pavement of any street, road or bridge, they shall with all convenient speed complete the work for which the same shall be broken up, and fill in the ground and make good the roadway or pavement so opened or broken up as aforesaid, and carry away the rubbish occasioned thereby, and deposit the same for the use of the said Committee at such place as the Executive Engineer of the said Municipality shall direct, and shall at

all times, whilst any such roadway or pavement shall be so opened or broken up, cause the same to be guarded, and shall cause a light sufficient for the warning of passengers to be set up and maintained against or near such roadway or pavement where the same shall be open or broken up every night during which the same shall continue open or broken up.

Clause 13.—If the said grantees open or break up any street, road or bridge without giving such notice as hereinbefore mentioned, or in a manner different from that which shall have been approved of or determined as aforesaid, except in the cases in which the said grantees are hereby authorized to perform such work without any superintendence or notice, or if the said grantees shall make any unnecessary delay in completing any such work or in filling in the ground or reinstating and making good, so far as is consistent with the existence of the said tramway, the roadway or pavement so opened or broken up, or in carrying away the rubbish occasioned thereby, or if they neglect to cause the place where such roadway or pavement has been broken up to be guarded and lighted, they shall forfeit to the said Committee a sum not exceeding fifty (50) rupees for every such offence, and they shall forfeit an additional sum not exceeding fifty (50) rupees for each day during which any such delay or neglect as aforesaid shall continue after they shall have received notice thereof.

Clause 14.—The said grantees shall maintain and keep in repair such portion of the streets, roads and bridges as shall be occupied by their tracks or lines, including therein, not only the space between their tracks or lines, but a space eighteen inches on either side thereof, and in consideration of the maintenance of such streets, roads and bridges as aforesaid, and of the yearly rent hereinafter mentioned to be paid by the grantees, the plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the said grantees shall be exempt from municipal taxation for a period of five years, except lighting and water-rates for such yards, workshops, engine-sheds and depôts.

Clause 15.—The said grantees shall be liable for any loss, damage or injuries that any person or persons may sustain by reason of any defect or want of repairs in any of the plant, rolling-stock or other properties of the said grantees, or by reason of any carelessness, neglect or misconduct of their agents or servants in the management, construction or use of the tramways or any portion thereof; the same shall be made good by the said grantees, and in the event of any suit being instituted against the said Committee in respect of any of the matters hereinbefore mentioned, the said grantees shall, within fourteen days from the receipt of a notice thereof from the said Committee, settle the same; but if the said grantees choose to defend such suit, they shall be at liberty

*The Lahore Tramways Act, 1886.**(The Schedule.)*

to do so upon their undertaking to indemnify the said Committee against all losses, damages and expenses in respect thereof: provided, always that, if the said grantees fail to settle such suit or to indemnify the said Committee as is hereinbefore provided, it shall be lawful for the said Committee to settle the same without any consent or concurrence on the part of the said grantees, and the sums which they shall have to pay in making such settlement, together with interest thereon at the rate of 8 per cent. per annum from the date of payment, and with all expenses which they may be put to, shall be recoverable as a debt from the said grantees.

Clause 16.—Nothing in this agreement shall be construed to prevent the said Committee from taking up any of the public streets or roads traversed by the said tramway for the purposes for which the said Committee may lawfully take up the same, and the said grantees shall have no right to claim cost from the said Committee for obstructing the tramway or causing delay in the traffic so long as the delay shall not be unreasonable for the work to be performed.

Clause 17.—If at any time after the opening of any tramway for traffic the said grantees shall discontinue the working of such tramway or any part thereof for the space of six calendar months (such discontinuance not being occasioned by circumstances beyond the control of the said grantees), it shall be lawful for the said Committee, without any previous notice to the said grantees, to remove the tramway or part of the tramway so discontinued, and the said grantees shall pay to the said Committee the cost of such removal and of the making good of the street, road or bridge, and the certificate of the said Committee or of their engineer as to such costs shall be conclusive.

Clause 18.—The provisions of this agreement shall remain and be in force for a term not less than twenty-one (21) years from the date thereof. The said Committee shall have the right of purchasing the said tramways, with the plant, stores, rolling-stock, sheds, depôts and yards, and everything connected therewith, after the expiration of the said twenty-one (21) years, upon declaring its intention so to do within six months after the expiration of the said twenty-one (21) years; the amount to be paid in the event of such purchase shall be the actual *bonâ fide* value at the termination of this agreement, exclusive of any compensation for goodwill, premium on compulsory sale or other consideration whatever, of the tramways and of the work and materials connected therewith, and of the lands and buildings and all the other property of the grantees, such value to be decided by mutual agreement or by arbitration as hereinafter provided.

Clause 19.—The provisions hereinbefore contained shall, so far as applicable, apply to all tramways to be constructed by the said grantees by

any route or routes to be hereafter sanctioned by the said Committee, and to the works connected with or incidental to such tramways, it being agreed that in the event of the Municipality failing to declare its intention as above provided to purchase the property of the said grantees, the terms of this contract shall continue in force during the period of six months from the date of the determination of these presents and for a further period of six months; and if the said Committee shall not within that time exercise the option of purchase hereby given, the said Committee and the said grantees shall enter into a fresh agreement.

Clause 20.—The said grantees will, if required by the Municipality, before opening and breaking up the soil and pavement of any street or bridge, deposit in an approved Bank in Lahore, in the name of the said Municipality, the sum of Rs. 1,000 or in their option Promissory Notes of the Government of India or Municipal Bonds of the nominal value of Rs. 1,000, and the same will remain so deposited until the completion by the said grantees of the lines of tramway herein sanctioned for immediate construction. But all interest accruing on the said sum or the said notes shall be credited to the said grantees, and subject as next hereinafter mentioned, be paid to them as the same shall accrue due: provided, nevertheless, that the said Municipality shall be entitled to deduct out of the sum so deposited or the interest accruing on the said sum or notes, or out of the proceeds of sale of the said notes, all moneys to which they may be entitled under any clause or clauses of these presents.

Clause 21.—In consideration of the concession hereby granted, the said grantees will pay to the said Lahore Municipality rents at the rates and under the conditions hereinafter specified; that is to say, for the first two years after the opening of the tramway or tramways no rent will be charged, after the expiration of the first two years, and during the next ensuing year, the rental shall be one-tenth of the annual average profits as shown by the company's books during the preceding two years, this rental to be subject to revision at the end of every two years, and the maximum charge or rental made by the said Municipality shall under no circumstance exceed one-tenth of the net profit divided by the company in every period of two years immediately preceding each adjustment of the charge. The books and accounts shall at all times be open to the inspection of the Municipal Committee, and should any dispute arise as to the exact charge to be made by the said Municipality, then such matter or matters in dispute shall be referred to arbitrators as detailed in clause 26 of this agreement. If the said rent or any part thereof shall not be paid on due date, the said grantees shall be liable to pay interest thereon at the rate of 8 per cent. per annum from the due date until payment.

*The Lahore Tramways Act, 1886.**(The Schedule.)*

Clause 22.—From and after the commencement of the 15th year of this contract to the end of the 21st, the said grantees shall not be at liberty to enter upon any fresh arrangements or expenditure which would increase their capital account in connection with this contract without first notifying their intention to the said Municipality and obtaining their approval thereof and sanction thereto in writing.

Clause 23.—The sleepers, rails, materials and implements and other erections placed and erected by the said grantees on the streets, bridges or roads under the powers hereby granted shall be and remain the property of the said grantees, and the said grantees shall have the exclusive use of their tramway or tramways for carriages with flanged wheels or other wheels suitable only to run on the prescribed rail.

Clause 24.—Unless the said grantees shall have commenced the work of laying down the said tramways within twelve months from the date of the execution of these articles of agreement, the said Committee shall be at liberty to cease and determine this contract and to enter into arrangements with any other person or persons for the construction of tramways; it being agreed, however, that these conditions of contract are subject to the sanction of Government, and that, in the event of their being executed prior to such sanction being given, the said 12 months shall date from the day on which notice of such sanction is given to the said grantees: provided also that any delay in commencing the work beyond 12 months shall not have been due to any cause beyond the control of the said grantees.

Clause 25.—If any doubt, difference or dispute shall arise between the said grantees and the said Committee touching the construction of these presents or anything herein contained, or touching

or concerning any other matter or thing relating to these presents, then and in every such case such doubt, difference or dispute shall be referred to the arbitration of two persons, one to be chosen by the said grantees and the other by the said Committee within one calendar month after either of them shall have made to the other a requisition to that effect, and should the arbitrators fail to agree they shall refer the question or questions at issue to the decision of an umpire to be chosen by the said arbitrators, and the decision of such arbitrators if they agree, or of such umpire if they disagree, shall be final; and in case either party shall neglect or refuse to appoint an arbitrator within the specified time, the arbitrator appointed by the other party shall make a decision alone, and the decision of such arbitrators, umpire or arbitrator, as the case may be, shall be effectual and binding upon both parties.

Clause 26.—The said grantees are to be at liberty to form a Company or Limited Liability Company for the purpose of constructing, maintaining and working the tramways authorized by or hereafter to be authorized under the terms of this agreement. The words "the said grantees" used in this agreement shall include such Company or Limited Liability Company so formed as aforesaid.

Clause 27.—The words "the said Committee" used in this agreement shall include the present Committee and their successors, and also persons empowered by the said Committee or their successors or by other duly constituted authority to do any act or thing or exercise any powers or authorities which the said Committee are hereinbefore authorized or empowered to do or exercise.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 23rd December, 1885:—

LEGISLATIVE DEPARTMENT.

We, the undersigned, Members of the Select Committee to which the Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

1. A portion of the tramways mentioned in the agreement between the Municipal Committee of Lahore and the grantees would lie beyond the limits of the municipality. As the Committee has authority only within the municipality, we have, with the concurrence of the Lieutenant-Governor of the Punjab, limited the operation of the Bill to the local area within municipal limits. The tramway which it is proposed to construct beyond those limits can be authorized hereafter when the Indian Tramways Bill has been passed.

2. In section 3 we have provided that the fitness of a tramway for public traffic shall be certified by an Inspector appointed by the Local Government. At Lahore there is not now an officer holding the office of Engineer to the Municipal Committee. In England the Inspector is appointed by the Board of Trade.

4. To section 20 we have prefixed a sub-section empowering the Local Government to make rules for regulating the use of steam or other mechanical power on the tramways, and for the inspection of the engines worked on or in connection with the tramways. In England the Board of Trade by its provisional orders reserves to itself the power of making rules for these purposes.

5. As some time has elapsed since the agreement between the Municipal Committee and the grantees was executed, and some works have to be constructed within limited periods after the commencement of the contract, we have in effect provided in section 21 that the contract shall not be deemed to have commenced till the Bill has been passed.

In section 24 we have provided for a case which section 165 of the Punjab Municipal Act, 1884, renders possible.

7. The other alterations which we have made are unimportant and do not call for special notice.

8. The publication ordered by the Council has been made as follows:—

In English.

<i>Gazette.</i>	<i>Date.</i>
<i>Gazette of India</i>	16th, 23rd and 30th May, 1885.
<i>Punjab Government Gazette</i>	21st and 28th May, and 4th June, 1885.

In the Vernaculars.

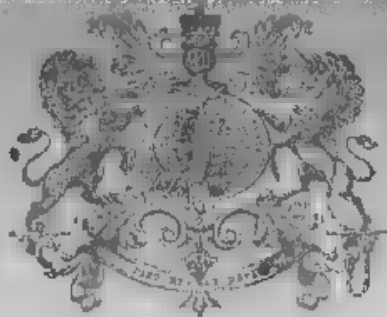
<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Punjab	Urdu	15th, 22nd and 29th June, 1885.

9. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
T. C. HOPE.

The 23rd December, 1885.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 16, 1886.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 6th January, 1886, and is hereby promulgated for general information:—

ACT No. I OF 1886.

THE LAHORE TRAMWAYS ACT, 1886.

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1. Short title and commencement.
2. Definitions.

Powers of grantees generally.

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4. Powers to grantees to break up streets and lay rails, &c.
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THE SCHEDULE.

The Lahore Tramways Act, 1886.

(Sections 1—6.)

An Act to authorize the making, and to regulate the working, of Street Tramways in Lahore.

WHEREAS the Municipal Committee of Lahore by an agreement dated the seventh day of February, 1885, a copy whereof is set forth in the schedule annexed to this Act, granted, for the considerations therein expressed, to David Parkes Maeson, John Robson and Arthur Milford Ker, their heirs, executors, administrators and assigns, hereinafter called the grantees, the right to construct, maintain and use a tramway or tramways in Lahore upon the terms, subject to the conditions and in the manner mentioned in the said agreement, and the said agreement was made subject to the confirmation and recognition thereof by the Government of the Punjab;

And whereas the Government of the Punjab has confirmed and recognised the said agreement and it is now expedient that effect be given to it, subject to the provisions and limitations hereinafter contained;

It is hereby enacted as follows :—

Preliminary.

Short title and commencement.

1. (1) This Act may be called the Lahore Tramways Act, 1886; and

(2) It shall come into force at once.

2. In this Act, unless there is something repugnant in the subject or context,—

Definitions.

"Committee" means the Committee established for the municipality of Lahore under the Punjab Municipal Act, 1884:

"tramway" means a tramway, or any part of a tramway, or any siding, turnout, connection, line or track belonging to a tramway: and

"street" means any way, street, road, lane, square, court, alley, passage or open space, whether a thoroughfare or not, over which the public have a right of way, and along or across which any tramway authorized by this Act is or is intended to be laid, and includes the surface-soil and sub-soil of any such street; and the footway and drains of any such street, and any bridge, culvert or causeway forming part of any such street.

Powers of grantees generally.

3. Subject to the provisions of this Act, and to the terms and conditions of the said agreement so far as the same are not inconsistent with this Act or are not provided for thereby, the grantees may, within the local area included on the seventh day of February, 1885, within the limits of the municipality of Lahore, construct,

Powers to construct, maintain and use tramways.

maintain and use any of the tramways for the construction, maintenance and use of which provision is made in the said agreement:

Provided that any such tramway shall not be opened for public traffic until it has been inspected and certified to be fit therefor by an engineer appointed in this behalf by the Local Government.

Construction and Maintenance of Tramways and of Streets on which they are laid.

4. Subject to the terms and conditions of the said agreement, the grantees may, from time to time, for the purpose of constructing, maintaining or renewing any tramway under this Act, open or break up any street, and therein or thereon lay sleepers and rails, and repair, alter or remove the same; and may, for the purposes aforesaid, do in and on any such street all other acts which may, from time to time, be necessary for constructing, maintaining or renewing the tramway:

Power to grantees to break up streets and lay rails, &c.

Provided that they shall not, without the consent of the Committee, open or break up at any one time a greater length than one hundred yards of any street which does not exceed a quarter of a mile in length; and in the case of any street exceeding a quarter of a mile in length they shall leave an interval of at least a quarter of a mile between any two places at which they may open or break up the street, and shall not open or break up at any such place a greater length than one hundred yards.

5. The grantees shall, at their own expense, at

Grantees to keep tramways and adjoining part of street in repair.

all times maintain and keep in good condition and repair, in such manner as the Committee from time to time directs, all tramways constructed by them under this Act, and so much of any street as lies between the rails of any such tramway, and in the case of double lines or turnouts or sidings, the portion of the street between the tramways, and in every case so much of the street as extends eighteen inches beyond the rails of and on each side of any such tramway.

6. When the grantees have, for the purposes

Obligations of grantees of section 4 or section 5, when they have broken opened or broken up any up street.

portion of a street, they shall be under the following further obligations, namely:—

(a) they shall, with all convenient speed, and in all cases within six weeks at the most, unless the Committee otherwise consents in writing, complete the work for which the street has been opened or broken up, fill in the ground and make good the surface, and, to the satisfaction of the Committee, restore the street to as good

The Lahore Tramways Act, 1886.

(Sections 7—13.)

a condition as that in which it was before it was opened or broken up, and clear away all surplus materials or rubbish occasioned thereby;

(b) they shall, in the meantime, cause the place where the street is opened or broken up to be fenced and watched, and to be properly lighted from sunset to sunrise; and

(c) they shall be answerable for all injuries happening through their act or default, or through the act or default of any person in their employment, by reason or in consequence of the opening or breaking up of the street.

• 7. (1) Nothing in this Act or in the said agreement shall prevent the Committee or any Government officers from opening, breaking up, widening, altering, diverting or improving any street traversed by a tramway for the purposes for which they might otherwise under the law for the time being in force lawfully open, break up, widen, alter, divert or improve such street:

Provided that—

(a) they shall cause as little detriment or inconvenience to the grantees as circumstances admit; and

(b) before they commence any work whereby the traffic on the tramway will be interrupted, they shall (except in cases of urgency, in which cases no notice shall be necessary) give to the grantees not less than eighteen hours' previous notice of their intention to commence the work, specifying the time at which they will commence it.

(2) The Committee or officers aforesaid or the Secretary of State for India in Council shall not be liable to pay to the grantees any compensation for injury done to the tramway by the execution of any work referred to in sub-section (1), or for loss of traffic occasioned by the reasonable use of any power lawfully exercised in connection with the same.

Rights over Tramways and Streets on which they are laid.

• 8. The grantees shall, subject to the provisions of this Act and to the terms and conditions of the said agreement, have the exclusive use of their tramways for carriages with flange wheels or other wheels suitable only to run on a grooved rail:

Provided that nothing in this Act or in the said agreement shall affect the right of the public to pass along or across any part of any street along or across which any tramway is laid, whether on or off the tramway, with carriages not

having flange wheels or wheels suitable to run on a grooved rail.

9. Notwithstanding anything in this Act, or in the said agreement, the grantees shall not acquire any right other than that of user over any street along or across which they lay any tramway.

10. Nothing in this Act or in the said agreement shall affect any powers possessed by the Committee or by any Government officers to regulate the passage of any traffic along or across any street along or across which any tramway is laid down, and the Committee or officers aforesaid may exercise their authority as well on as off the tramway, and with respect as well to the traffic of the grantees as to the traffic of other persons.

Traffic on Tramways.

11. The grantees may, from time to time, by a notice published in such languages and in such manner as the Local Government may prescribe, fix the rates of fares and charges for carrying passengers and goods in their carriages:

Provided that the rates of passenger fares shall not exceed one anna per mile for each passenger in the lower class, and two annas per mile for each passenger in the higher or first class.

12. The fares and charges by this Act authorized shall be paid to such persons, at such places upon or near to the tramways, and in such manner and under such regulations as the grantees may, by a notice published as aforesaid, from time to time prescribe.

13. (1) No person shall be entitled to carry or to require to be carried on any tramway constructed under this Act any goods of a dangerous or offensive nature.

(2) Every person taking such goods with him on any such tramway shall, before entering the carriage, give notice of their nature to the servant of the grantees in charge of the carriage.

(3) Every person sending such goods by any such tramway shall distinctly mark their nature on the outside of the package containing them, or otherwise give notice thereof in writing to the book-keeper or other servant of the grantees with whom they are left at the time of such sending.

(4) Any servant of the grantees may refuse to carry upon any such tramway a parcel which he suspects to contain goods of a dangerous or offensive nature, and, if any such parcel has been received for the purpose of being carried upon the tramway, may stop the transit thereof until he is satisfied as to the nature of its contents.

The Lahore Tramways Act, 1886.

(Sections 14-20.)

*Offences and Penalties.***14. If the grantees—**

Penalty for failure of grantees to comply with certain provisions of Act and agreement.

- (a) construct or maintain any tramway, or run any carriage thereon, otherwise than in accordance with the said agreement and with this Act and the rules made under this Act;
- (b) open any tramway for traffic before it has been inspected and certified in manner required by section 8;
- (c) open or break up any street otherwise than as permitted by this Act, or having opened or broken up a street fail to discharge any of the obligations imposed on them by section 8, clauses (a) and (b); or
- (d) fail to fulfil the requirements of section 5;

each of them shall (without prejudice to the enforcement of specific performance of the provisions of this Act or of the said agreement or to any other remedy against them), on complaint of the Committee or of any person injuriously affected thereby, be punished with fine which may extend to two hundred rupees, and in the case of a continuing offence to a further fine which may extend to fifty rupees for each day after the first day during which the offence continues to be committed.

15. Any person who, without lawful excuse

Penalty for obstructing grantees in the exercise of their powers.

(the proof whereof shall lie on him), wilfully obstructs any person acting under the authority of the grantees in the lawful exercise of their powers in constructing, maintaining or renewing a tramway, or injures or destroys any mark made for the purpose of setting out the line of the tramway, shall be punished with fine which may extend to fifty rupees.

16. Any person who, without lawful excuse (the

Penalty for interfering with tramway.

proof whereof shall lie on him), wilfully does any of the following things, namely:—

- (a) interferes with, removes or alters any part of a tramway constructed under this Act, or of the works connected therewith;
- (b) places or throws upon or across any such tramway any wood, stone, refuse or other thing;
- (c) does anything in such a manner as to obstruct any carriage using any such tramway; or
- (d) abets, within the meaning of the Indian Penal Code, the doing of anything mentioned in clause (a), clause (b) or clause (c);

shall be punished with fine which may extend to one hundred rupees.

17. Any person taking or sending by any tram-

Penalty for taking or sending dangerous or offensive goods without giving notice.

way any goods of a dangerous or offensive nature without giving the notice required by section 13 shall be punished with fine which may extend to fifty rupees.

18. If any person travelling or having travelled

Penalty for avoiding payment of proper fare.

in any carriage of the grantees avoids or attempts to avoid payment of his fare, or if any person having paid his fare for a certain distance wilfully proceeds in any such carriage beyond that distance and does not pay the additional fare for the additional distance or attempts to avoid payment thereof, or if any person wilfully refuses or neglects on arriving at the point to which he has paid his fare to quit the carriage, he shall be punished with fine which may extend to ten rupees.

19. (1) When a person commits an offence

Power of servant of grantees to arrest persons avoiding payment of fare.

under section 18 and refuses, on demand of a servant of the grantees, to give his name and residence, or gives a name or residence which the servant has reason to believe to be false, he may be arrested and taken to the nearest police-station by the servant or any person whom the servant may call in for his assistance.

(2) When the person is taken to the police-station, he shall with the least possible delay be forwarded to the nearest Magistrate, unless his true name and residence are ascertained, in which case he shall be released on his executing a bond for his appearance before a Magistrate if so required.

*Powers to make Rules.***20. (1) The Local Government may make rules**

consistent with this Act for regulating the use of steam-power or any other mechanical power on any of the tramways, and for the inspection of the engines worked on or in connection with the tramways for the purpose of producing that power.

(2) The Committee at a special meeting may, with the sanction of the Local Government, from time to time, make such rules consistent with this Act as to the rate of speed, number of passengers and mode of use of the tramways, and as to the licensing and control of drivers, conductors, and other persons having charge of the carriages of the grantees, as the convenience and safety of the public may, in the opinion of the Committee, require.

(3) The grantees may, with the like sanction, from time to time, make rules consistent with this Act for preventing the commission of any nuisance in or upon any carriage, or in or against any premises belonging to them, and for regulating the travelling in any carriage belonging to them.

The Lahore Tramways Act, 1886.

(Sections 21—26. The Schedule.)

(4) The authority making any rule under this section may prescribe as a punishment for the breach of it a fine which may extend—

- (a) if the authority making the rule is the Local Government, to two hundred rupees; and
- (b) if that authority is the Committee or the grantees, to twenty rupees.

(5) All rules made under this section shall be published in the local official Gazette.

Supplemental Provisions.

21. The said agreement shall, subject to the provisions and limitations in this Act contained, be deemed, for all the purposes thereof, to have been confirmed and recognised by the Government of the Punjab on the date of the passing of this Act.

22. For the purposes of clauses 17 and 24 of the said agreement the want of sufficient funds shall not be deemed to be a circumstance beyond the control of the grantees.

23. The plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the grantees shall, for a period of five years from the passing of this Act, be exempt from all municipal taxation except such lighting-rates and water-tax as may, from time to time, be payable in respect of the yards, workshops, engine-sheds and depôts.

24. If a local area in which a tramway has been constructed under this Act is at any time excluded from the municipality of Lahore, all the authority of the Committee under the said agreement and this Act and the rules made under this Act shall, in respect of that local area, devolve on the Local Government.

25. Nothing in this Act or in the said agreement shall exempt the grantees or any tramway constructed by them under this Act from the provisions of the Indian Railway Act, 1879, section 54, or of any general enactment relating to tramways now in force or which may hereafter be passed.

26. Nothing in this Act shall prevent a person from being prosecuted under any other law for an act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under that other law to any other or higher punishment or penalty than that provided by this Act or the rules made under it.

Provided that a person shall not be punished twice for the same offence.

THE SCHEDULE.

ARTICLES OF AGREEMENT made this seventh day of February, 1885, between the MUNICIPAL COMMITTEE OF LAHORE, PUNJAB, hereinafter called the Lahore Municipality, of the one part, and D. P. MASSON, JOHN ROBSON and ARTHUR MURFORD, KER OF LAHORE, hereinafter called the grantees, of the other part.

WHEREAS the said Lahore Municipality, subject to the confirmation of the Government of the Punjab, and to the recognition of this agreement by the said Government of the Punjab, have agreed to grant to the said grantees the right to construct, maintain and use a tramway or tramways in Lahore upon the terms and conditions hereinafter contained.

2. Now these presents witness that, in consideration of the covenants hereinafter contained, and on the part of the said Lahore Municipality to be performed, the said grantees for themselves, their heirs, executors and assigns do covenant with the said Lahore Municipality, so far as the covenants and agreements hereinafter contained are to be performed by the said grantees and their heirs, executors, administrators and assigns, and the said Municipality for and in consideration of the covenants and agreements hereinafter contained and on the part of the said grantees and their heirs, executors, administrators and assigns to be performed, do hereby covenant with the said grantees and their heirs, executors, administrators and assigns so far as the covenants and agreements hereinafter contained are to be performed by the said Lahore Municipality, their successors and assigns, in manner following, that is to say:—

The said Lahore Municipality grant to the said grantees and their heirs, executors, administrators and assigns, all which persons are hereinafter included in the words "the said grantees," the right to construct, maintain and use a tramway or tramways with all necessary sidings, turnouts, connections and lines of whatever nature which may be required to connect the said tramway with the depôts of the said grantees (but in the case of sidings and turnouts only in such places as the said corporation may sanction) on the following routes and between such other places and by such other routes as may be hereafter approved of by the said Municipality:—

Clause 1.—(1st). A line commencing at the junction of Nicholson and Mayo Roads near the Sindh, Punjab and Delhi Railway Workshops, and continued along the road in front of the Railway Station through the Lands Bazar to the Delhi Gate, thence by the circular road on the south side of the City to the end of the Anarkali Bazar near the Lohari Gate.

*The Lahore Tramways Act, 1886.**(The Schedule.)*

(2nd). A line, being a continuation of the above, through the Anarkali Bazar past the Museum to the junction of the Church Road near Kapurthala House.

(3rd). A line in continuation leading to Mozang.

(4th). A line commencing at the junction of Mayo and Nicholson Roads continued along the Mayo Road through Shalu-ki-Gurhi to Meer Bazar.

Lines 1 and 2 are delineated on the map or plan herewith annexed and signed by the parties hereto. The lines shall be single except at crossing stations, where they shall be double.

Clause 2.—The said grantees shall further (subject to clauses 3 and 4) have the exclusive right of laying, constructing, maintaining and using a tramway or tramways within the limits of the Lahore Municipality on the terms contained in these presents: provided always that if the said grantees shall at any time or times, not being a period less than three months after the construction of the lines 1 and 2 enumerated in clause 1, refuse or neglect for three months to accept any proposal by the said Lahore Municipality for the construction, maintenance and use of any tramway or tramways other than those mentioned in clause 1, which the said Lahore Municipality may consider necessary or desirable, it shall be lawful for the said Lahore Municipality to employ any other person or company for the purposes aforesaid or any of them, and to make such arrangements as they may think proper independently of the said grantees.

Clause 3.—The said grantees shall construct in such manner as to be available for use at least tramways 1 and 2 within two years from the date of obtaining the sanction and approval of the Government of the Punjab, and they shall, before the expiration of the third year, give notice in writing to the said Lahore Municipality of the lines they intend to construct during the next succeeding two years; and failing the observance by the said grantees of the terms of this clause, it shall be lawful for the said Lahore Municipality to withdraw and cancel the concessions and rights granted by these presents to the said grantees as regards the lines remaining to be constructed.

Clause 4.—If the grantees shall, at the expiration of five years from the date of commencement of this contract, have left any one or more lines hereinbefore in clause 1 specified unconstructed, and if the said Lahore Municipality shall not have exercised the rights conferred on them by clause 3, the said Lahore Municipality may call upon the said grantees to construct the line or lines, and if the said grantees do not construct the line or lines

within twelve calendar months after receiving such formal notice, then their power granted in this concession shall, so far as relates to that line or lines, cease, and the said Lahore Municipality may make arrangements with other persons for the construction of the same.

Clause 5.—Any tramway or tramways to be constructed under this agreement shall be constructed on the metre gauge of 3 feet 3½ inches, or on such other gauge not exceeding 4 feet 8½ inches as may be mutually agreed upon, and especially the rails shall be laid and maintained in such manner that the uppermost surface of the rails shall be on a level with the surface of the road; and before the work of construction is begun the drawings and specifications showing the proposed construction of each tramway shall be submitted to the said Municipality and be approved by them, and the cars and carriages intended to run on the said tramways shall also be such as shall have been approved of by the Municipality. The rail to be used is the ordinary grooved rail of steel weighing 34 pounds per yard.

Clause 6.—If the said Municipality shall hereafter alter the level of any street or road along or across which any tramway by this agreement authorized is laid or authorized to be laid, the grantees shall alter or (as the case may be) lay their rails so that the uppermost surface thereof shall be on a level with the surface of the road so altered; provided always that any such alteration as aforesaid shall be so made as to interfere as little as possible with the safe and convenient working of the said tramways, and in any case so as not to stop or prevent the free use and working thereof.

Clause 7.—The cars and carriages of the said grantees on the tracks of the said tramways shall be worked with such power, animal or mechanical, as the said grantees may think suitable, provided that no steam carriages may be used without the special consent of the Municipality (Commissioners in special general meeting) and the sanction of the Punjab Government, and provided also that the said Municipality (Commissioners in special general meeting) shall have power at all times to make such regulations as to the rate of speed, number of passengers and mode of use of the said tracks as the convenience and safety of the public using the street may require.

Clause 8.—The said grantees shall have power from time to time to fix the rate of fares for carrying persons and goods in the cars or carriages to be run on the said tramway or tramways: provided that the rates of fares shall for any distance not exceed the rate of one anna per mile for the lower class and two annas per mile for the higher or first class for each passenger.

Clause 9.—The said grantees may, for the purpose of constructing and maintaining such tramways under such superintendence as is hereinafter

*The Lahore Tramways Act, 1886.**(The Schedule.)*

specified, open and break up the soil and metalled way of the several streets, roads and bridges, and thereon lay sleepers and rails, and from time to time repair, alter or remove the same, and may, for the purposes aforesaid, remove and use all earth and materials in such streets, roads and bridges, and the said grantees may, in and on such streets, roads and bridges, do all other acts which they shall from time to time deem necessary for constructing and maintaining street tramways, doing as little damage as may be in the execution of the powers hereby granted, and shall make good all damage done to drains, sewers, water and gas pipes, or to the wires or other materials or things used for any other system of lighting, and whether belonging to the said Municipality or to private individuals, and shall make compensation for any other damage done in the execution of such powers.

Clause 10.—Before the said grantees proceed to open or break up any street, road or bridge, they shall obtain the approval in writing of the said Committee to the tracks or lines of the said tramway being laid down on the said streets, roads or bridges, and the said grantees, before opening or breaking up any street, road or bridge, shall give to the said Committee or their Executive Engineer, or other municipal officer duly appointed for that purpose, notice in writing of their intention to open or break up the same not less than three clear days before beginning such work, except in such cases of emergency arising from defects in any of the rails or other works, and then so soon as is possible after the beginning of the work or the necessity for the same shall have arisen.

Clause 11.—No street, road or bridge shall, except in cases of emergency as aforesaid, be opened or broken up, except under the superintendence of the said Committee or of their Executive Engineer, or of some other municipal officer duly appointed for that purpose, and according to such plans as shall be approved of by him or them: provided always that, if the said Committee or their Engineer or other such officer as aforesaid fail to attend at the time fixed for the opening of any such street, road or bridge after having had such notice of the said grantees' intention as aforesaid, or shall not propose any plan for breaking up or opening the same, or shall refuse or neglect to superintend the operation, the said grantees may perform the work specified in such notice without such superintendence as aforesaid.

Clause 12.—When the said grantees open or break up the roadway or pavement of any street, road or bridge, they shall with all convenient speed complete the work for which the same shall be broken up, and fill in the ground and make good the roadway or pavement so opened or broken up as aforesaid, and carry away the rubbish occasioned thereby, and deposit the same for the use of the said Committee at such place as the Executive Engineer of the said Municipality shall direct, and shall at

all times, whilst any such roadway or pavement shall be so opened or broken up, cause the same to be guarded, and shall cause a light sufficient for the warning of passengers to be set up and maintained against or near such roadway or pavement where the same shall be open or broken up every night during which the same shall continue open or broken up.

Clause 13.—If the said grantees open or break up any street, road or bridge without giving such notice as hereinbefore mentioned, or in a manner different from that which shall have been approved of or determined as aforesaid, except in the cases in which the said grantees are hereby authorized to perform such work without any superintendence or notice, or if the said grantees shall make any unnecessary delay in completing any such work or in filling in the ground or reinstating and making good, so far as is consistent with the existence of the said tramway, the roadway or pavement so opened or broken up, or in carrying away the rubbish occasioned thereby, or if they neglect to cause the place where such roadway or pavement has been broken up to be guarded and lighted, they shall forfeit to the said Committee a sum not exceeding fifty (50) rupees for every such offence, and they shall forfeit an additional sum not exceeding fifty (50) rupees for each day during which any such delay or neglect as aforesaid shall continue after they shall have received notice thereof.

Clause 14.—The said grantees shall maintain and keep in repair such portion of the streets, roads and bridges as shall be occupied by their tracks or lines, including therein, not only the space between their tracks or lines, but a space eighteen inches on either side thereof, and in consideration of the maintenance of such streets, roads and bridges as aforesaid, and of the yearly rent hereinafter mentioned to be paid by the grantees, the plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the said grantees shall be exempt from municipal taxation for a period of five years, except lighting and water-rates for such yards, workshops, engine-sheds and depôts.

Clause 15.—The said grantees shall be liable for any loss, damage or injuries that any person or persons may sustain by reason of any defect or want of repairs in any of the plant, rolling-stock or other properties of the said grantees, or by reason of any carelessness, neglect or misconduct of their agents or servants in the management, construction or use of the tramways or any portion thereof; the same shall be made good by the said grantees, and in the event of any suit being instituted against the said Committee in respect of any of the matters hereinbefore mentioned, the said grantees shall, within fourteen days from the receipt of a notice thereof from the said Committee, settle the same; but if the said grantees choose to defend such suit, they shall be at liberty

*The Lahore Tramways Act, 1886.**(The Schedule.)*

to do so upon their undertaking to indemnify the said Committee against all losses, damages and expenses in respect thereof: provided always that, if the said grantees fail to settle such suit or to indemnify the said Committee as is hereinbefore provided, it shall be lawful for the said Committee to settle the same without any consent or concurrence on the part of the said grantees, and the sums which they shall have to pay in making such settlement, together with interest thereon at the rate of 8 per cent. per annum from the date of payment, and with all expenses which they may be put to, shall be recoverable as a debt from the said grantees.

Clause 16.—Nothing in this agreement shall be construed to prevent the said Committee from taking up any of the public streets or roads traversed by the said tramway for the purposes for which the said Committee may lawfully take up the same, and the said grantees shall have no right to claim cost from the said Committee for obstructing the tramway or causing delay in the traffic so long as the delay shall not be unreasonable for the work to be performed.

Clause 17.—If at any time after the opening of any tramway for traffic the said grantees shall discontinue the working of such tramway or any part thereof for the space of six calendar months (such discontinuance not being occasioned by circumstances beyond the control of the said grantees), it shall be lawful for the said Committee, without any previous notice to the said grantees, to remove the tramway or part of the tramway so discontinued, and the said grantees shall pay to the said Committee the cost of such removal and of the making good of the street, road or bridge, and the certificate of the said Committee or of their engineer as to such costs shall be conclusive.

Clause 18.—The provisions of this agreement shall remain and be in force for a term not less than twenty-one (21) years from the date thereof. The said Committee shall have the right of purchasing the said tramways, with the plant, stores, rolling-stock, sheds, depôts and yards, and everything connected therewith, after the expiration of the said twenty-one (21) years, upon declaring its intention so to do within six months after the expiration of the said twenty-one (21) years; the amount to be paid in the event of such purchase shall be the actual *bona fide* value at the termination of this agreement, exclusive of any compensation for goodwill, premium on compulsory sale or other consideration whatever, of the tramways and of the work and materials connected therewith, and of the lands and buildings and all the other property of the grantees, such value to be decided by mutual agreement or by arbitration as hereinafter provided.

Clause 19.—The provisions hereinbefore contained shall, so far as applicable, apply to all tramways to be constructed by the said grantees by

any route or routes to be hereafter sanctioned by the said Committee, and to the works connected with or incidental to such tramways, it being agreed that in the event of the Municipality failing to declare its intention as above provided to purchase the property of the said grantees, the terms of this contract shall continue in force during the period of six months from the date of the determination of these presents and for a further period of six months, and if the said Committee shall not within that time exercise the option of purchase hereby given, the said Committee and the said grantees shall enter into a fresh agreement.

Clause 20.—The said grantees will, if required by the Municipality, before opening and breaking up the soil and pavement of any street or bridge, deposit in an approved Bank in Lahore, in the name of the said Municipality, the sum of Rs. 1,000 or in their option Promissory Notes of the Government of India or Municipal Bonds of the nominal value of Rs. 1,000, and the same will remain so deposited until the completion by the said grantees of the lines of tramway herein sanctioned for immediate construction. But all interest accruing on the said sum or the said notes shall be credited to the said grantees, and subject as next hereinafter mentioned, be paid to them as the same shall accrue due: provided, nevertheless, that the said Municipality shall be entitled to deduct out of the sum so deposited or the interest accruing on the said sum or notes, or out of the proceeds of sale of the said notes, all moneys to which they may be entitled under any clause or clauses of these presents.

Clause 21.—In consideration of the concession hereby granted, the said grantees will pay to the said Lahore Municipality rents at the rates and under the conditions hereinafter specified; that is to say, for the first two years after the opening of the tramway or tramways no rent will be charged, after the expiration of the first two years, and during the next ensuing year, the rental shall be one-tenth of the annual average profits as shown by the company's books during the preceding two years, this rental to be subject to revision at the end of every two years, and the maximum charge or rental made by the said Municipality shall under no circumstance exceed one-tenth of the net profit divided by the company in every period of two years immediately preceding each adjustment of the charge. The books and accounts shall at all times be open to the inspection of the Municipal Committee, and should any dispute arise as to the exact charge to be made by the said Municipality, then such matter or matters in dispute shall be referred to arbitrators as detailed in clause 25 of this agreement. If the said rent or any part thereof shall not be paid on due date, the said grantees shall be liable to pay interest thereon at the rate of 8 per cent. per annum from the due date until payment.

*The Lahore Tramways Act, 1886.**(The Schedule.)*

Clause 22.—From and after the commencement of the 15th year of this contract to the end of the 21st, the said grantees shall not be at liberty to enter upon any fresh arrangements or expenditure which would increase their capital account in connection with this contract without first notifying their intention to the said Municipality and obtaining their approval thereof and sanction thereto in writing.

Clause 23.—The sleepers, rails, materials and implements and other erections placed and erected by the said grantees on the streets, bridges or roads under the powers hereby granted shall be and remain the property of the said grantees, and the said grantees shall have the exclusive use of their tramway or tramways for carriages with flanged wheels or other wheels suitable only to run on the prescribed rail.

Clause 24.—Unless the said grantees shall have commenced the work of laying down the said tramways within twelve months from the date of the execution of these articles of agreement, the said Committee shall be at liberty to cease and determine this contract and to enter into arrangements with any other person or persons for the construction of tramways; it being agreed, however, that these conditions of contract are subject to the sanction of Government, and that, in the event of their being executed prior to such sanction being given, the said 12 months shall date from the day on which notice of such sanction is given to the said grantees: provided also that any delay in commencing the work beyond 12 months shall not have been due to any cause beyond the control of the said grantees.

Clause 25.—If any doubt, difference or dispute shall arise between the said grantees and the said Committee touching the construction of these presents or anything herein contained, or touching

or concerning any other matter or thing relating to these presents, then and in every such case such doubt, difference or dispute shall be referred to the arbitration of two persons, one to be chosen by the said grantees and the other by the said Committee within one calendar month after either of them shall have made to the other a requisition to that effect, and should the arbitrators fail to agree they shall refer the question or questions at issue to the decision of an umpire to be chosen by the said arbitrators, and the decision of such arbitrators if they agree, or of such umpire if they disagree, shall be final; and in case either party shall neglect or refuse to appoint an arbitrator within the specified time, the arbitrator appointed by the other party shall make a decision alone, and the decision of such arbitrators, umpire or arbitrator, as the case may be, shall be effectual and binding upon both parties.

Clause 26.—The said grantees are to be at liberty to form a Company or Limited Liability Company for the purpose of constructing, maintaining and working the tramways authorized by or hereafter to be authorized under the terms of this agreement. The words "the said grantees" used in this agreement shall include such Company or Limited Liability Company so formed as aforesaid.

Clause 27.—The words "the said Committee" used in this agreement shall include the present Committee and their successors, and also persons empowered by the said Committee or their successors or by other duly constituted authority to do any act or thing or exercise any powers or authorities which the said Committee are hereinbefore authorized or empowered to do or exercise.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 23rd December, 1885:—

LEGISLATIVE DEPARTMENT.

We, the undersigned, Members of the Select Committee to which the Bill to authorize

Office memorandum from Government of India, Public Works Department, No. 554 R. O., dated 17th June, 1885 [Paper No. 1].

From Officiating Secretary to Government, Punjab, No. 870, dated 15th November, 1885, and enclosures [Papers No. 2].

the making, and to regulate the working, of Street Tramways in Lahore was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

2. A portion of the tramways mentioned in the agreement between the Municipal Committee

of Lahore and the grantees would lie beyond the limits of the municipality. As the Committee has authority only within the municipality, we have, with the concurrence of the Lieutenant-Governor of the Punjab, limited the operation of the Bill to the local area within municipal limits. The tramway which it is proposed to construct beyond those limits can be authorized hereafter when the Indian Tramways Bill has been passed.

3. In section 3 we have provided that the fitness of a tramway for public traffic shall be certified by an Inspector appointed by the Local Government. At Lahore there is not now an officer holding the office of Engineer to the Municipal Committee. In England the Inspector is appointed by the Board of Trade.

4. To section 20 we have prefixed a sub-section empowering the Local Government to make rules for regulating the use of steam or other mechanical power on the tramways, and for the inspection of the engines worked on or in connection with the tramways. In England the Board of Trade by its provisional orders reserves to itself the power of making rules for these purposes.

5. As some time has elapsed since the agreement between the Municipal Committee and the grantees was executed, and some works have to be constructed within limited periods after the commencement of the contract, we have in effect provided in section 21 that the contract shall not be deemed to have commenced till the Bill has been passed.

In section 24 we have provided for a case which section 185 of the Punjab Municipal Act, 1884, renders possible.

7. The other alterations which we have made are unimportant and do not call for special notice.

8. The publication ordered by the Council has been made as follows:—

In English.

<i>Gazette.</i>	<i>Date.</i>
<i>Gazette of India</i>	16th, 23rd and 30th May, 1885.
<i>Punjab Government Gazette</i>	21st and 28th May, and 4th June, 1885.

In the Vernaculars.

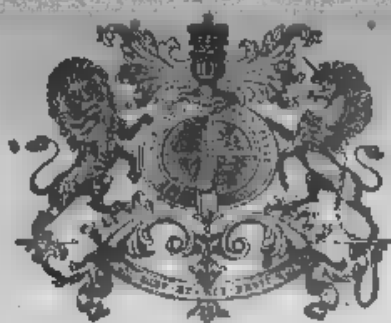
<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Punjab	Urdu	15th, 22nd and 29th June, 1885.

9. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT,
S. C. BAYLEY,
T. C. HOPE.

The 23rd December, 1885.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 23, 1886.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th January, 1886, and is hereby promulgated for general information:—

ACT No. I. OF 1886.

THE LAHORE TRAMWAYS ACT, 1886.

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Preliminary.

SECTIONS.

1. Short title and commencement.
2. Definitions.

Powers of grantees generally.

3. Powers to construct, maintain and use tramways.

Construction and Maintenance of Tramways and of Streets on which they are laid.

4. Powers to grantees to break up streets and lay rails, &c.
5. Grantees to keep tramways and adjoining part of street in repair.
6. Obligations of grantees when they have broken up street.
7. Reservation of power of Committee and Government over streets.

Rights over Tramways and Streets on which they are laid.

SECTIONS.

8. Grantees' exclusive right over tramways.
9. Grantees to have right of user only.
10. Power of Committee and Government officers to regulate traffic on streets.

Traffic on Tramway.

11. Rates of fares and charges.
12. Mode of payment of fares and charges.
13. Carriage of dangerous or offensive goods.

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14. Penalty for failure of grantees to comply with certain provisions of Act and agreement.
15. Penalty for obstructing grantees in the exercise of their powers.
16. Penalty for interfering with tramway.
17. Penalty for taking or sending dangerous or offensive goods without giving notice.
18. Penalty for avoiding payment of proper fare.
19. Power of servant of grantees to arrest persons avoiding payment of fare.

Powers to make Rules.

20. Powers to make rules.

Supplemental Provisions.

21. Commencement of agreement.
22. Construction of clauses 17 and 24 of agreement.
23. Exemption from certain municipal taxation.
24. Transfer of control on exclusion of local area from municipality.
25. Provisions as to other Acts.
26. Saving of prosecutions under other laws.

THE SCHEDULE.

The Lahore Tramways Act, 1886.

(Sections 1—6.)

An Act to authorize the making, and to regulate the working, of Street Tramways in Lahore.

WHEREAS the Municipal Committee of Lahore by an agreement dated the seventh day of February, 1886, a copy whereof is set forth in the schedule annexed to this Act, granted, for the considerations therein expressed, to David Parkes Masson, John Robson and Arthur Milford Ker, their heirs, executors, administrators and assigns, hereinafter called the grantees, the right to construct, maintain and use a tramway or tramways in Lahore upon the terms, subject to the conditions and in the manner mentioned in the said agreement, and the said agreement was made subject to the confirmation and recognition thereof by the Government of the Punjab;

And whereas the Government of the Punjab has confirmed and recognised the said agreement and it is now expedient that effect be given to it, subject to the provisions and limitations herein-after contained;

It is hereby enacted as follows:—

Preliminary.

Short title and commencement.

1. (1) This Act may be called the Lahore Tramways Act, 1886; and

(2) It shall come into force at once.

2. In this Act, unless there is something repugnant in the subject or context,—

“Committee” means the Committee established for the municipality of Lahore under the Punjab Municipal Act, 1884:

“tramway” means a tramway, or any part of a tramway, or any siding, turnout, connection, line or track belonging to a tramway: and

“street” means any way, street, road, lane, square, court, alley, passage or open space, whether a thoroughfare or not, over which the public have a right of way, and along or across which any tramway authorized by this Act is or is intended to be laid, and includes the surface-soil and sub-soil of any such street, and the footway and drains of any such street, and any bridge, culvert or causeway forming part of any such street.

Powers of grantees generally.

3. Subject to the provisions of this Act, and to the terms and conditions of the said agreement so far as the same are not inconsistent with this Act or are not provided for thereby, the grantees may, within the local area included on the seventh day of February, 1886, within the limits of the municipality of Lahore, construct,

maintain and use any of the tramways for the construction, maintenance and use of which provision is made in the said agreement:

Provided that any such tramway shall not be opened for public traffic until it has been inspected and certified to be fit therefor by an engineer appointed in this behalf by the Local Government.

Construction and Maintenance of Tramways and of Streets on which they are laid.

4. Subject to the terms and conditions of the said agreement, the grantees may, from time to time, for the purpose of constructing, maintaining or renewing any tramway under this Act, open or break up any street, and therein or thereon lay sleepers and rails, and repair, alter or remove the same; and may, for the purposes aforesaid, do in and on any such street all other acts which may, from time to time, be necessary for constructing, maintaining or renewing the tramway:

Provided that they shall not, without the consent of the Committee, open or break up at any one time a greater length than one hundred yards of any street which does not exceed a quarter of a mile in length; and in the case of any street exceeding a quarter of a mile in length they shall leave an interval of at least a quarter of a mile between any two places at which they may open or break up the street, and shall not open or break up at any such place a greater length than one hundred yards.

5. The grantees shall, at their own expense, at all times maintain and keep ways and adjoining part in good condition and repair, in such manner as the Committee from time to time directs, all tramways constructed by them under this Act, and so much of any street as lies between the rails of any such tramway, and in the case of double lines or turnouts or sidings, the portion of the street between the tramways, and in every case so much of the street as extends eighteen inches beyond the rails of and on each side of any such tramway.

6. When the grantees have, for the purposes of section 4 or section 5, opened or broken up any portion of a street, they shall be under the following further obligations, namely:—

(a) they shall, with all convenient speed, and in all cases within six weeks at the most, unless the Committee otherwise consents in writing, complete the work for which the street has been opened or broken up, fill in the ground and make good the surface, and, to the satisfaction of the Committee, restore the street to as good

The Lahore Tramways Act, 1886.

(Sections 7—13.)

a condition as that in which it was before it was opened or broken up, and clear away all surplus materials or rubbish occasioned thereby;

- (b) they shall, in the meantime, cause the place where the street is opened or broken up to be fenced and watched, and to be properly lighted from sunset to sunrise; and
- (c) they shall be answerable for all injuries happening through their act or default, or through the act or default of any person in their employment, by reason or in consequence of the opening or breaking up of the street.

7. (1) Nothing in this Act or in the said agreement shall prevent the Committee or any Government officers from opening, breaking up, widening, altering, diverting or improving any street traversed by a tramway for the purposes for which they might otherwise under the law for the time being in force lawfully open, break up, widen, alter, divert or improve such street:

Provided that—

- (a) they shall cause as little detriment or inconvenience to the grantees as circumstances admit; and
- (b) before they commence any work whereby the traffic on the tramway will be interrupted, they shall (except in cases of urgency, in which cases no notice shall be necessary) give to the grantees not less than eighteen hours' previous notice of their intention to commence the work, specifying the time at which they will commence it.

(2) The Committee or officers aforesaid or the Secretary of State for India in Council shall not be liable to pay to the grantees any compensation for injury done to the tramway by the execution of any work referred to in sub-section (1), or for loss of traffic occasioned by the reasonable use of any power lawfully exercised in connection with the same.

Rights over Tramways and Streets on which they are laid.

8. The grantees shall, subject to the provisions of this Act and to the terms and conditions of the said agreement, have the exclusive use of their tramways for carriages with flange wheels or other wheels suitable only to run on a grooved rail:

Provided that nothing in this Act or in the said agreement shall affect the right of the public to pass along or across any part of any street along or across which any tramway is laid, whether on or off the tramway, with carriages not

having flange wheels or wheels suitable to run on a grooved rail.

9. Notwithstanding anything in this Act or in the said agreement, the grantees shall not acquire any right other than that of user over any street along or across which they lay any tramway.

10. Nothing in this Act or in the said agreement shall affect any powers possessed by the Committee or by any Government officers to regulate the passage of any traffic along or across any street along or across which any tramway is laid down, and the Committee or officers aforesaid may exercise their authority as well on as off the tramway, and with respect as well to the traffic of the grantees as to the traffic of other persons.

Traffic on Tramways.

11. The grantees may, from time to time, by notice published in such manner as the Local Government may prescribe, fix the rates of fares and charges for carrying passengers and goods in their carriages:

Provided that the rates of passenger fares shall not exceed one anna per mile for each passenger in the lower class, and two annas per mile for each passenger in the higher or first class.

12. The fares and charges by this Act authorized shall be paid to such persons, at such places upon or near to the tramways, and in such manner and under such regulations as the grantees may, by a notice published as aforesaid, from time to time prescribe.

13. (1) No person shall be entitled to carry or to require to be carried on any tramway constructed under this Act any goods of a dangerous or offensive nature.

(2) Every person taking such goods with him on any such tramway shall, before entering the carriage, give notice of their nature to the servant of the grantees in charge of the carriage.

(3) Every person sending such goods by any such tramway shall distinctly mark their nature on the outside of the package containing them, or otherwise give notice thereof in writing to the book-keeper or other servant of the grantees with whom they are left at the time of such sending.

(4) Any servant of the grantees may refuse to carry upon any such tramway a parcel which he suspects to contain goods of a dangerous or offensive nature, and, if any such parcel has been received for the purpose of being carried upon the tramway, may stop the transit thereof until he is satisfied as to the nature of its contents.

The Lahore Tramways Act, 1886.

(Sections 14—20.)

Offences and Penalties.

Penalty for failure of grantees to comply with certain provisions of Act and agreement.

14. If the grantees—

- (a) construct or maintain any tramway, or run any carriage thereon, otherwise than in accordance with the said agreement and with this Act and the rules made under this Act;
- (b) open any tramway for traffic before it has been inspected and certified in manner required by section 3;
- (c) open or break up any street otherwise than as permitted by this Act, or having opened or broken up a street fail to discharge any of the obligations imposed on them by section 6, clauses (a) and (b); or
- (d) fail to fulfil the requirements of section 5;

each of them shall (without prejudice to the enforcement of specific performance of the provisions of this Act or of the said agreement or to any other remedy against them), on complaint of the Committee or of any person injuriously affected thereby, be punished with fine which may extend to two hundred rupees, and in the case of a continuing offence to a further fine which may extend to fifty rupees for each day after the first day during which the offence continues to be committed.

15. Any person who, without lawful excuse

Penalty for obstructing grantees in the exercise of their powers.

(the proof whereof shall lie on him), wilfully obstructs any person acting under the authority of the grantees in the lawful exercise of their powers in constructing, maintaining or renewing a tramway, or injures or destroys any mark made for the purpose of setting out the line of the tramway, shall be punished with fine which may extend to fifty rupees.

16. Any person who, without lawful excuse (the

Penalty for interfering with tramway.

proof whereof shall lie on him), wilfully does any of the following things, namely:—

- (a) interferes with, removes or alters any part of a tramway constructed under this Act, or of the works connected therewith;
- (b) places or throws upon or across any such tramway any wood, stone, refuse or other thing;
- (c) does anything in such a manner as to obstruct any carriage using any such tramway; or
- (d) abets, within the meaning of the Indian Penal Code, the doing of anything mentioned in clause (a), clause (b) or clause (c);

shall be punished with fine which may extend to one hundred rupees.

17. Any person taking or sending by any tramway any goods of a dangerous or offensive nature without giving the notice required by section 13 shall be punished with fine which may extend to fifty rupees.

Penalty for taking or sending dangerous or offensive goods without giving notice.

18. If any person travelling or having travelled in any carriage of the grantees avoids or attempts to avoid payment of his fare, or if any person having paid his fare for a certain distance wilfully proceeds in any such carriage beyond that distance and does not pay the additional fare for the additional distance or attempts to avoid payment thereof, or if any person wilfully refuses or neglects on arriving at the point to which he has paid his fare to quit the carriage, he shall be punished with fine which may extend to ten rupees.

Penalty for avoiding payment of proper fare.

19. (1) When a person commits an offence under section 18 and refuses, on demand of a servant of the grantees, to give his name and residence, or gives a name or residence which the servant has reason to believe to be false, he may be arrested and taken to the nearest police-station by the servant or any person whom the servant may call in for his assistance.

(2) When the person is taken to the police-station, he shall with the least possible delay be forwarded to the nearest Magistrate, unless his true name and residence are ascertained, in which case he shall be released on his executing a bond for his appearance before a Magistrate if so required.

Powers to make Rules.

20. (1) The Local Government may make rules consistent with this Act for regulating the use of steam-power or any other mechanical power on any of the tramways, and for the inspection of the engines worked on or in connection with the tramways for the purpose of producing that power.

(2) The Committee at a special meeting may, with the sanction of the Local Government, from time to time, make such rules consistent with this Act as to the rate of speed, number of passengers and mode of use of the tramways, and as to the licensing and control of drivers, conductors and other persons having charge of the carriages of the grantees, as the convenience and safety of the public may, in the opinion of the Committee, require.

(3) The grantees may, with the like sanction, from time to time, make rules consistent with this Act for preventing the commission of any nuisance in or upon any carriage, or in or against any premises belonging to them, and for regulating the travelling in any carriage belonging to them.

The Lahore Tramways Act, 1886.(Sections 21—26. *The Schedule.*)

(4) The authority making any rule under this section may prescribe as a punishment for the breach of it a fine which may extend—

(a) If the authority making the rule is the Local Government, to two hundred rupees; and

(b) if that authority is the Committee or the grantees, to twenty rupees.

(5) All rules made under this section shall be published in the local official Gazette.

Supplemental Provisions.

21. The said agreement shall, subject to the provisions and limitations in this Act contained, be deemed, for all the purposes thereof, to have been confirmed and recognised by the Government of the Punjab on the date of the passing of this Act.

22. For the purposes of clauses 17 and 24 of the said agreement the want of sufficient funds shall not be deemed to be a circumstance beyond the control of the grantees.

23. The plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the grantees shall, for a period of five years from the passing of this Act, be exempt from all municipal taxation except such lighting-rates and water-tax as may, from time to time, be payable in respect of the yards, workshops, engine-sheds and depôts.

24. If a local area in which a tramway has been constructed under this Act is at any time excluded from the municipality of Lahore, all the authority of the Committee under the said agreement and this Act and the rules made under this Act shall, in respect of that local area, devolve on the Local Government.

25. Nothing in this Act or in the said agreement shall exempt the grantees or any tramway constructed by them under this Act from the provisions of the Indian Railway Act, 1879, section 54, or of any general enactment relating to tramways now in force or which may hereafter be passed.

26. Nothing in this Act shall prevent a person from being prosecuted under any other law for an act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under that other law to any other or higher punishment or penalty than that provided by this Act or the rules made under it.

Provided that a person shall not be punished twice for the same offence.

THE SCHEDULE.

ARTICLES OF AGREEMENT made this seventh day of February, 1885, between the MUNICIPAL COMMITTEES OF LAHORE, PUNJAB, hereinafter called the Lahore Municipality, of the one part, and D. P. MASSON, JOHN ROBSON and ARTHUR MILFORD KER OF LAHORE, hereinafter called the grantees, of the other part.

WHEREAS the said Lahore Municipality, subject to the confirmation of the Government of the Punjab, and to the recognition of this agreement by the said Government of the Punjab, have agreed to grant to the said grantees the right to construct, maintain and use a tramway or tramways in Lahore upon the terms and conditions hereinafter contained.

2. NOW THESE PRESENTS witness that, in consideration of the covenants hereinafter contained, and on the part of the said Lahore Municipality to be performed, the said grantees for themselves, their heirs, executors and assigns do covenant with the said Lahore Municipality, so far as the covenants and agreements hereinafter contained are to be performed by the said grantees and their heirs, executors, administrators and assigns, and the said Municipality for and in consideration of the covenants and agreements hereinafter contained and on the part of the said grantees and their heirs, executors, administrators and assigns to be performed, do hereby covenant with the said grantees and their heirs, executors, administrators and assigns so far as the covenants and agreements hereinafter contained are to be performed by the said Lahore Municipality, their successors and assigns, in manner following, that is to say:—

The said Lahore Municipality grant to the said grantees and their heirs, executors, administrators and assigns, all which persons are hereinafter included in the words "the said grantees," the right to construct, maintain and use a tramway or tramways with all necessary sidings, turnouts, connections and lines of whatever nature which may be required to connect the said tramway with the depôts of the said grantees (but in the case of sidings and turnouts only in such places as the said corporation may sanction) on the following routes and between such other places and by such other routes as may be hereafter approved of by the said Municipality:—

Clause 1.—(1st). A line commencing at the junction of Nicholson and Mayo Roads near the Sindh, Punjab and Delhi Railway Workshops, and continued along the road in front of the Railway Station through the Lunda Bazar to the Delhi Gate, thence by the circular road on the south side of the City to the end of the Anar-fali Bazar near the Lohari Gate.

*The Lahore Tramways Act, 1886.**(The Schedule.)*

(2nd). A line, being a continuation of the above, through the Anarkali Bazar past the Museum to the junction of the Church Road near Kapurthala House.

(3rd). A line in continuation leading to Mozang.

(4th). A line commencing at the junction of Mayo and Nicholson Roads continued along the Mayo Road through Shalu-ki-Gurhi to Meer Meer Bazar.

Lines 1 and 2 are delineated on the map or plan herunto annexed and signed by the parties hereto. The lines shall be single except at crossing stations, where they shall be double.

Clause 2.—The said grantees shall further (subject to clauses 3 and 4) have the exclusive right of laying, constructing, maintaining and using a tramway or tramways within the limits of the Lahore Municipality on the terms contained in these presents: provided always that if the said grantees shall at any time or times, not being a period less than three months after the construction of the lines 1 and 2 enumerated in clause 1, refuse or neglect for three months to accept any proposal by the said Lahore Municipality for the construction, maintenance and use of any tramway or tramways other than those mentioned in clause 1, which the said Lahore Municipality may consider necessary or desirable, it shall be lawful for the said Lahore Municipality to employ any other person or company for the purposes aforesaid or any of them, and to make such arrangements as they may think proper independently of the said grantees.

Clause 3.—The said grantees shall construct in such manner as to be available for use at least tramways 1 and 2 within two years from the date of obtaining the sanction and approval of the Government of the Punjab, and they shall, before the expiration of the third year, give notice in writing to the said Lahore Municipality of the lines they intend to construct during the next succeeding two years; and failing the observance by the said grantees of the terms of this clause, it shall be lawful for the said Lahore Municipality to withdraw and cancel the concessions and rights granted by these presents to the said grantees as regards the lines remaining to be constructed.

Clause 4.—If the grantees shall, at the expiration of five years from the date of commencement of this contract, have left any one or more lines hereinbefore in clause 1 specified unconstructed, and if the said Lahore Municipality shall not have exercised the rights conferred on them by clause 3, the said Lahore Municipality may call upon the said grantees to construct the line or lines, and if the said grantees do not construct the line or lines

within twelve calendar months after receiving such formal notice, then their power granted in this concession shall, so far as relates to that line or lines, cease, and the said Lahore Municipality may make arrangements with other persons for the construction of the same.

Clause 5.—Any tramway or tramways to be constructed under this agreement shall be constructed on the metre gauge of 3 feet 3½ inches, or on such other gauge not exceeding 3 feet 8½ inches as may be mutually agreed upon, and especially the rails shall be laid and maintained in such manner that the uppermost surface of the rails shall be on a level with the surface of the road; and before the work of construction is begun the drawings and specifications showing the proposed construction of each tramway shall be submitted to the said Municipality and be approved by them, and the cars and carriages intended to run on the said tramways shall also be such as shall have been approved of by the Municipality. The rail to be used is the ordinary grooved rail of steel weighing 34 pounds per yard.

Clause 6.—If the said Municipality shall hereafter alter the level of any street or road along or across which any tramway by this agreement authorized is laid or authorized to be laid, the grantees shall alter or (as the case may be) lay their rails so that the uppermost surface thereof shall be on a level with the surface of the road so altered: provided always that any such alteration as aforesaid shall be so made as to interfere as little as possible with the safe and convenient working of the said tramways, and in any case so as not to stop or prevent the free use and working thereof.

Clause 7.—The cars and carriages of the said grantees on the tracks of the said tramways shall be worked with such power, animal or mechanical, as the said grantees may think suitable, provided that no steam carriages may be used without the special consent of the Municipality (Commissioners in special general meeting) and the sanction of the Punjab Government, and provided also that the said Municipality (Commissioners in special general meeting) shall have power at all times to make such regulations as to the rate of speed, number of passengers and mode of use of the said tracks as the convenience and safety of the public using the street may require.

Clause 8.—The said grantees shall have power from time to time to fix the rate of fares for carrying persons and goods in the cars or carriages to be run on the said tramway or tramways: provided that the rates of fares shall for any distance not exceed the rate of one anna per mile for the lower class and two annas per mile for the higher or first class for each passenger.

Clause 9.—The said grantees may, for the purpose of constructing and maintaining such tramways under such superintendence as is hereinafter

*The Lahore Tramways Act, 1886.**(The Schedule.)*

specified, open and break up the soil and metalled way of the several streets, roads and bridges, and thereon lay sleepers and rails, and from time to time repair, alter or remove the same, and may for the purposes aforesaid, remove and use all earth and materials in such streets, roads and bridges, and the said grantees may, in and on such streets, roads and bridges, do all other acts which they shall from time to time deem necessary for constructing and maintaining street tramways, doing as little damage as may be in the execution of the powers hereby granted, and shall make good all damage done to drains, sewers, water and gas pipes, or to the wires or other materials or things used for any other system of lighting, and whether belonging to the said Municipality or to private individuals, and shall make compensation for any other damage done in the execution of such powers.

Clause 10.—Before the said grantees proceed to open or break up any street, road or bridge, they shall obtain the approval in writing of the said Committee to the tracks or lines of the said tramway being laid down on the said streets, roads or bridges, and the said grantees, before opening or breaking up any street, road or bridge, shall give to the said Committee or their Executive Engineer, or other municipal officer duly appointed for that purpose, notice in writing of their intention to open or break up the same not less than three clear days before beginning such work, except in such cases of emergency arising from defects in any of the rails or other works, and then so soon as is possible after the beginning of the work or the necessity for the same shall have arisen.

Clause 11.—No street, road or bridge shall, except in cases of emergency as aforesaid, be opened or broken up, except under the superintendence of the said Committee or of their Executive Engineer, or of some other municipal officer duly appointed for that purpose, and according to such plans as shall be approved of by him or them: provided always that, if the said Committee or their Engineer or other such officer as aforesaid fail to attend at the time fixed for the opening of any such street, road or bridge after having had such notice of the said grantees' intention as aforesaid, or shall not propose any plan for breaking up or opening the same, or shall refuse or neglect to superintend the operation, the said grantees may perform the work specified in such notice without such superintendence as aforesaid.

Clause 12.—When the said grantees open or break up the roadway or pavement of any street, road or bridge, they shall with all convenient speed complete the work for which the same shall be broken up, and fill in the ground and make good the roadway or pavement so opened or broken up as aforesaid, and carry away the rubbish occasioned thereby, and deposit the same for the use of the said Committee at such place as the Executive Engineer of the said Municipality shall direct, and shall at

all times, whilst any such roadway or pavement shall be so opened or broken up, cause the same to be guarded, and shall cause a light sufficient for the warning of passengers to be set up and maintained against or near such roadway or pavement where the same shall be open or broken up every night during which the same shall continue open or broken up.

Clause 13.—If the said grantees open or break up any street, road or bridge without giving such notice as hereinbefore mentioned, or in a manner different from that which shall have been approved of or determined as aforesaid, except in the cases in which the said grantees are hereby authorized to perform such work without any superintendence or notice, or if the said grantees shall make any unnecessary delay in completing any such work or in filling in the ground or reinstating and making good, so far as is consistent with the existence of the said tramway, the roadway or pavement so opened or broken up, or in carrying away the rubbish occasioned thereby, or if they neglect to cause the place where such roadway or pavement has been broken up to be guarded and lighted, they shall forfeit to the said Committee a sum not exceeding fifty (50) rupees for every such offence, and they shall forfeit an additional sum not exceeding fifty (50) rupees for each day during which any such delay or neglect as aforesaid shall continue after they shall have received notice thereof.

Clause 14.—The said grantees shall maintain and keep in repair such portion of the streets, roads and bridges as shall be occupied by their tracks or lines, including therein, not only the space between their tracks or lines, but a space eighteen inches on either side thereof, and in consideration of the maintenance of such streets, roads and bridges as aforesaid, and of the yearly rent hereinafter mentioned to be paid by the grantees, the plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the said grantees shall be exempt from municipal taxation for a period of five years, except lighting and water-rates for such yards, workshops, engine-sheds and depôts.

Clause 15.—The said grantees shall be liable for any loss, damage or injuries that any person or persons may sustain by reason of any defect or want of repairs in any of the plant, rolling-stock or other properties of the said grantees, or by reason of any carelessness, neglect or misconduct of their agents or servants in the management, construction or use of the tramways or any portion thereof; the same shall be made good by the said grantees, and in the event of any suit being instituted against the said Committee in respect of any of the matters hereinbefore mentioned, the said grantees shall, within fourteen days from the receipt of a notice thereof from the said Committee, settle the same; but if the said grantees choose to defend such suit, they shall be at liberty

*The Lahore Tramways Act, 1886.**(The Schedule.)*

to do so upon their undertaking to indemnify the said Committee against all losses, damages and expenses in respect thereof; provided always that, if the said grantees fail to settle such suit, or to indemnify the said Committee as is hereinbefore provided, it shall be lawful for the said Committee to settle the same without any consent or concurrence on the part of the said grantees, and the sums which they shall have to pay in making such settlement, together with interest thereon at the rate of 8 per cent. per annum from the date of payment, and with all expenses which they may be put to, shall be recoverable as a debt from the said grantees.

Clause 16.—Nothing in this agreement shall be construed to prevent the said Committee from taking up any of the public streets or roads traversed by the said tramway for the purposes for which the said Committee may lawfully take up the same, and the said grantees shall have no right to claim cost from the said Committee for obstructing the tramway or causing delay in the traffic so long as the delay shall not be unreasonable for the work to be performed.

Clause 17.—If at any time after the opening of any tramway for traffic the said grantees shall discontinue the working of such tramway or any part thereof for the space of six calendar months (such discontinuance not being occasioned by circumstances beyond the control of the said grantees), it shall be lawful for the said Committee, without any previous notice to the said grantees, to remove the tramway or part of the tramway so discontinued, and the said grantees shall pay to the said Committee the cost of such removal and of the making good of the street, road or bridge, and the certificate of the said Committee or of their engineer as to such costs shall be conclusive.

Clause 18.—The provisions of this agreement shall remain and be in force for a term not less than twenty-one (21) years from the date thereof. The said Committee shall have the right of purchasing the said tramways, with the plant, stores, rolling-stock, sheds, depôts and yards, and everything connected therewith, after the expiration of the said twenty-one (21) years, upon declaring its intention so to do within six months after the expiration of the said twenty-one (21) years; the amount to be paid in the event of such purchase shall be the actual *bonâ fide* value at the termination of this agreement, exclusive of any compensation for goodwill, premium on compulsory sale or other consideration whatever, of the tramways and of the work and materials connected therewith, and of the lands and buildings and all the other property of the grantees, such value to be decided by mutual agreement or by arbitration as hereinafter provided.

Clause 19.—The provisions hereinbefore contained shall, so far as applicable, apply to all tramways to be constructed by the said grantees by

any route or routes to be hereafter sanctioned by the said Committee, and to the works connected with or incidental to such tramways, it being agreed that in the event of the Municipality failing to declare its intention as above provided to purchase the property of the said grantees, the terms of this contract shall continue in force during the period of six months from the date of the determination of these presents and for a further period of six months, and if the said Committee shall not within that time exercise the option of purchase hereby given, the said Committee and the said grantees shall enter into a fresh agreement.

Clause 20.—The said grantees will, if required by the Municipality, before opening and breaking up the soil and pavement of any street or bridge, deposit in an approved Bank in Lahore, in the name of the said Municipality, the sum of Rs. 1,000 or in their option Promissory Notes of the Government of India or Municipal Bonds of the nominal value of Rs. 1,000, and the same will remain so deposited until the completion by the said grantees of the lines of tramway herein sanctioned for immediate construction. But all interest accruing on the said sum or the said notes shall be credited to the said grantees, and subject as next hereinafter mentioned, be paid to them as the same shall accrue due: provided, nevertheless, that the said Municipality shall be entitled to deduct out of the sum so deposited or the interest accruing on the said sum or notes, or out of the proceeds of sale of the said notes, all moneys to which they may be entitled under any clause or clauses of these presents.

Clause 21.—In consideration of the concession hereby granted, the said grantees will pay to the said Lahore Municipality rents at the rates and under the conditions hereinafter specified; that is to say, for the first two years after the opening of the tramway or tramways no rent will be charged, after the expiration of the first two years, and during the next ensuing year, the rental shall be one-tenth of the annual average profits as shown by the company's books during the preceding two years, this rental to be subject to revision at the end of every two years, and the maximum charge or rental made by the said Municipality shall under no circumstance exceed one-tenth of the net profit divided by the company in every period of two years immediately preceding each adjustment of the charge. The books and accounts shall at all times be open to the inspection of the Municipal Committee, and should any dispute arise as to the exact charge to be made by the said Municipality, then such matter or matters in dispute shall be referred to arbitrators as detailed in clause 25 of this agreement. If the said rent or any part thereof shall not be paid on due date, the said grantees shall be liable to pay interest thereon at the rate of 8 per cent. per annum from the due date until payment.

*The Lahore Tramways Act, 1886.**(The Schedule.)*

Clause 22.—From and after the commencement of the 15th year of this contract to the end of the 21st, the said grantees shall not be at liberty to enter upon any fresh arrangements or expenditure which would increase their capital account in connection with this contract without first notifying their intention to the said Municipality and obtaining their approval thereof and sanction thereto in writing.

Clause 23.—The sleepers, rails, materials and implements and other erections placed and erected by the said grantees on the streets, bridges or roads under the powers hereby granted shall be and remain the property of the said grantees, and the said grantees shall have the exclusive use of their tramway or tramways for carriages with flanged wheels or other wheels suitable only to run on the prescribed rail.

Clause 24.—Unless the said grantees shall have commenced the work of laying down the said tramways within twelve months from the date of the execution of these articles of agreement, the said Committee shall be at liberty to cease and determine this contract and to enter into arrangements with any other person or persons for the construction of tramways; it being agreed, however, that these conditions of contract are subject to the sanction of Government, and that, in the event of their being executed prior to such sanction being given, the said 12 months shall date from the day on which notice of such sanction is given to the said grantees: provided also that any delay in commencing the work beyond 12 months shall not have been due to any cause beyond the control of the said grantees.

Clause 25.—If any doubt, difference or dispute shall arise between the said grantees and the said Committee touching the construction of these presents or anything herein contained, or touching

or concerning any other matter or thing relating to these presents, then and in every such case such doubt, difference or dispute shall be referred to the arbitration of two persons, one to be chosen by the said grantees and the other by the said Committee within one calendar month after either of them shall have made to the other a requisition to that effect, and should the arbitrators fail to agree they shall refer the question or questions at issue to the decision of an umpire to be chosen by the said arbitrators, and the decision of such arbitrators if they agree, or of such umpire if they disagree, shall be final; and in case either party shall neglect or refuse to appoint an arbitrator within the specified time, the arbitrator appointed by the other party shall make a decision alone, and the decision of such arbitrators, umpire or arbitrator, as the case may be, shall be effectual and binding upon both parties.

Clause 26.—The said grantees are to be at liberty to form a Company or Limited Liability Company for the purpose of constructing, maintaining and working the tramways authorized by or hereafter to be authorized under the terms of this agreement. The words "the said grantees" used in this agreement shall include such Company or Limited Liability Company so formed as aforesaid.

Clause 27.—The words "the said Committee" used in this agreement shall include the present Committee and their successors, and also persons empowered by the said Committee or their successors or by other duly constituted authority to do any act or thing or exercise any powers or authorities which the said Committee are hereinbefore authorized or empowered to do or exercise.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 23rd December, 1885:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

1. A portion of the tramways mentioned in the agreement between the Municipal Committee of Lahore and the grantees would lie beyond the limits of the municipality. As the Committee has authority only within the municipality, we have, with the concurrence of the Lieutenant-Governor of the Punjab, limited the operation of the Bill to the local area within municipal limits. The tramway which it is proposed to construct beyond those limits can be authorized hereafter when the Indian Tramways Bill has been passed.

2. In section 3 we have provided that the fitness of a tramway for public traffic shall be certified by an Inspector appointed by the Local Government. At Lahore there is not now an officer holding the office of Engineer to the Municipal Committee. In England the Inspector is appointed by the Board of Trade.

4. To section 20 we have prefixed a sub-section empowering the Local Government to make rules for regulating the use of steam or other mechanical power on the tramways, and for the inspection of the engines worked on or in connection with the tramways. In England the Board of Trade by its provisional orders reserves to itself the power of making rules for these purposes.

5. As some time has elapsed since the agreement between the Municipal Committee and the grantee was executed, and some works have to be constructed within limited periods after the commencement of the contract, we have in effect provided in section 21 that the contract shall not be deemed to have commenced till the Bill has been passed.

In section 24 we have provided for a case which section 165 of the Punjab Municipal Act, 1884, renders possible.

7. The other alterations which we have made are unimportant and do not call for special notice.

8. The publication ordered by the Council has been made as follows:—

In English.

<i>Gazette.</i>	<i>Date.</i>
<i>Gazette of India</i>	16th, 23rd and 30th May, 1885.
<i>Punjab Government Gazette</i>	21st and 28th May, and 4th June, 1885.

In the Vernaculars.

<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Punjab	Urdu	15th, 22nd and 29th June, 1885.

9. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
T. C. HOPE.

The 23rd December, 1885.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

(First publication.)

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information:—

ACT NO. III OF 1886.

An Act to amend the Northern India Ferries Act, 1878.

WHEREAS it is expedient to amend the Northern India Ferries Act, 1878; It is hereby enacted as follows:—

Substitution of new section for section 8, and amendment of sections 12 and 15.

1. (1) For section 8 the following shall be substituted, namely:—

"8. The tolls of any public ferry may, from time to time, be let by public auction for a term not exceeding five years with the approval of the Commissioner, or by public auction, or otherwise than by public auction, for any term with the previous sanction of the Local Government.

"The lessee shall conform to the rules made under this Act for the management and control of the ferry, and may be called upon by the officer in whom the immediate superintendence of the ferry is vested, or, if the ferry is managed by a municipal or other public body under section 7 or section 7A, then by that body, to give such security for his good conduct and for the punctual payment of the rent as the officer or body, as the case may be, thinks fit.

"When the tolls are put up to public auction, the said officer or body, as the case may be, or the officer conducting the sale on his or its

behalf, may, for reasons recorded in writing, refuse to accept the offer of the highest bidder, and may accept any other bid, or may withdraw the tolls from auction."

(2) For section 12, clause (b), the following shall be substituted, namely:—

"(b) for regulating the time and manner at and in which, and the terms on which, the tolls of such ferries may be let by auction, and prescribing the persons by whom auctions may be conducted.

(3) In the third paragraph of section 15, for the word "auction" the word "lease" shall be substituted.

Amendment of section 13, and substitution of new section for section 26.

2. (1) For the first paragraph of section 13 the following shall be substituted, namely:—

"Except with the sanction of the Magistrate of the district or of such other officer as the Local Government may, from time to time, appoint in this behalf, by name or in virtue of his office, no person shall establish, maintain or work a ferry to or from any point within a distance of two miles from the limits of a public ferry."

(2) In the second proviso to the said section, after the word "boats" the words "which do not ply for hire or" shall be inserted.

(3) For section 26 the following shall be substituted, namely:—

"26. Whoever establishes, maintains or works a ferry in contravention of the provisions of section 13 shall be punished with fine which may extend to five hundred rupees, and with a further fine which may extend to one hundred rupees for every day during which the ferry is maintained or worked in contravention of those provisions."

Penalty for maintaining private ferry within prohibited limits.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the Northern India Ferries Act, 1878, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January 1886 :—

LEGISLATIVE DEPARTMENT.

We, the undersigned, Members of the Select Committee to which the Bill to amend the

From Officiating Secretary to Chief Commissioner, Assam, No. 1620, dated 3rd September, 1885 [Paper No. 1].

From Chief Commissioner, Ajmer-Merwara, No. 1098, dated 6th October, 1885 [Paper No. 2].

From Officiating Secretary to Chief Commissioner, Central Provinces, No. 279C., dated 31st October, 1885 [Paper No. 3].

From Secretary to Government, North-Western Provinces and Oudh, No. 1596—XII-789, dated 12th November, 1885 [Paper No. 4].

From Officiating Secretary to Government, Punjab, No. 922, dated 17th November, 1885, and enclosures [Papers No. 5].

From Officiating Secretary to Government, Punjab, No. 1080, dated 23rd December, 1885, and enclosures [Papers No. 6].

Northern India Ferries Act, 1878, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

2. We have amended section 8 of the Bill so as to make it clear that, when a ferry is managed by a mu-

nicipal or other public body, that body may let the ferry, subject only to the restrictions to which the District Magistrate would be subject if the ferry were under his immediate superintendence.

3. The amendment of clause (b) of section 12 is a consequence of the amendment of section 8.

4. We have so amended the second proviso to section 13 as to maintain the existing law with respect to boats which do not ply for hire.

5. The publication ordered by the Council has been made as follows :—

<i>Gazette.</i>	<i>In English.</i>	<i>Date.</i>
Gazette of India	...	15th, 22nd and 29th August, 1886.
North-Western Provinces and Oudh Government Gazette	...	22nd and 29th August, and 5th September, 1886.
Punjab Government Gazette	...	20th and 27th August, and 3rd September, 1886.
Central Provinces Gazette	...	22nd and 29th August, and 5th September, 1886.

6. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

The 21st January, 1886.

T. C. HOPE.
C. P. ILBERT.
J. W. QUINTON.
W. W. HUNTER.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

(First publication.)

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information:—

ACT NO. IV OF 1886.

An Act to amend section 265 of the Indian Contract Act, 1872.

1872. WHEREAS it is expedient to amend section 265 of the Indian Contract Act, 1872; It is here-

by enacted as follows:—

New section substituted for section 265, Indian Contract Act.

I. For section 265 of the said Act the following shall be substituted, namely:—

"265. Where a partner is entitled to claim a dissolution of partnership, or where a partnership has terminated, the Court may, in the absence of any contract to the contrary, wind up the business of the partnership, provide for the payment of its debts and distribute the surplus according to the shares of the partners respectively."

2. In section 213 of the Code of Civil Procedure, XIV of 1882.

Repeal of part of section 213, Act XIV, 1882. ure the words and figures from and including the word "applications" to the end of the section are hereby repealed.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following report of the Select Committee on the Bill to amend section 265 of the Indian Contract Act, 1872, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January, 1886:—

LEGISLATIVE DEPARTMENT.

We, the undersigned, Members of the Select Committee to which the Bill to amend section

265 of the Indian Contract Act, 1872, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

2. We have so framed the new section which it is proposed to substitute for section 265 as to make it a declaration of law consistent with the form of plaint No. 113 scheduled to the Code of Civil Procedure, and to show that a partner may apply to have the partnership wound up not only after its termination but also when he is entitled to claim a dissolution.

3. We have not overlooked the difficulties pointed out by Mr. Justice Field and others as

From Officiating Registrar, High Court, Calcutta, No. 980, dated 20th March, 1886, and enclosure [Paper No. 1].
 From Officiating Secretary to Chief Commissioner, Assam, No. 577, dated 8th April, 1886 [Paper No. 2].
 From Secretary for Herar to Resident, Hyderabad, No. 1810, dated 16th April, 1886 [Paper No. 3].
 From Officiating Secretary to Chief Commissioner, British Burma, No. 800—161, dated 16th April, 1886, and enclosure [Paper No. 4].
 From Chief Commissioner, Ajmer-Merwar, No. 458, dated 2nd May, 1886, and enclosure [Paper No. 5].
 From Chief Secretary to Government, Madras, No. 1098, dated 27th April, 1886, and enclosure [Paper No. 6].
 From Secretary to Chief Commissioner, Coorg, No. 307—28, dated 4th May, 1886 [Paper No. 7].
 From Assistant Secretary to Chief Commissioner, Central Provinces, No. 1723—64, dated 8th May, 1886 [Paper No. 8].
 From Acting Under-Secretary to Government, Bombay, No. 3277, dated 11th May, 1886, and enclosure [Paper No. 9].
 From Secretary to Government, North-Western Provinces and Oudh, No. 477—VII-72-20, dated 7th May, 1886, and enclosure [Paper No. 10].
 From Officiating Secretary to Government, Punjab, No. 509, dated 16th May, 1886, and enclosure [Paper No. 11].
 From Secretary to Government, Bengal, No. 347 J. D., dated 11th May, 1886, and enclosure [Paper No. 12].
 From Registrar, High Court, Calcutta, No. 2611, dated 8th September, 1885, and enclosure [Paper No. 13].

3. We have not overlooked the difficulties pointed out by Mr. Justice Field and others as

The Mirzapur Stone Mahál Act, 1886.

(Sections 4-9.)

(3) "Commissioner" means the Commissioner of the Benares Division.

(4) "Board" means the Board of Revenue of the North-Western Provinces:

(5) "quarry" means to take from the surface as well as to extract from a quarry:

(6) "transport" means to remove from one place to another within the district:

(7) "proprietor" includes an assignee of land-revenue and any person claiming under a proprietor or exercising any of the rights of a proprietor.

Rights of the Government and the Public.

4. The Government is entitled to levy duty on all stone quarried in the district.

5. No proprietor of any land in any part of the district is entitled to impose any prohibition or restriction, or to demand or receive any sum by way of rent, premium, duty or price, in respect of the opening of a quarry, or the quarrying of stone, in the land, or in respect of the storing of stone at the quarry or the transport of stone over the land, or, save as may be provided by rules made under this Act, to receive from any person any compensation whatever in respect of any of the matters aforesaid.

6. (1) Subject to the rules made under this Act, any person is entitled to open a quarry, or quarry stone, in any land in any part of the district, and to store the stone at the quarry, and to transport it over any land.

(2) A person may, so far as the rules made under this Act permit, acquire an exclusive right to open a quarry, or quarry stone, within certain local limits in any part of the district, and may retain the right so long as those rules permit.

(3) If a dispute as to the right referred to in sub-section (1), to open a quarry, or quarry stone, in any land, or as to the existence of or mode of exercising an exclusive right referred to in sub-section (2), to open a quarry, or quarry stone, within certain local limits, arises between any persons, or if a dispute as to the right to store stone on, or transport stone over, any land arises between the person claiming to store or transport the stone and the proprietor of the land, it shall, on application for that purpose by either of the disputing parties to the Collector, be decided by him.

(4) A Civil Court shall not take cognizance of any such dispute, or in any suit or proceeding whatever make any decree or order whereby any party to the dispute may be bound with respect to the subject-matter thereof either directly or indirectly.

Rules.

7. (1) The Local Government may, from time to time, make rules consistent with this Act to regulate

within the whole or any specified part of the district all or any of the following matters:—

- (a) the quarrying of stone, and the places where stone may be quarried;
- (b) conflicting claims to exercise the right of opening a quarry or quarrying stone;
- (c) the conditions on the fulfilment of which a person is to acquire an exclusive right of opening a quarry, or quarrying stone, within certain local limits, and how that right may cease to exist;
- (d) the compensation to be paid for injury caused to crops or arable land by the quarrying; storing or transport of stone, and the authority by which the compensation is to be determined;
- (e) the transport of stone;
- (f) the storing of stone;
- (g) the classification of stones, the rate or rates of duty to be paid in respect of each class of stone to the Government or to a farmer to whom the Government has leased the duties leviable thereon, and the time when, the place where, and the persons by whom, the duty is to be paid;
- (h) the exemptions from, or reductions of, duty to be allowed, the conditions to attach to those exemptions or reductions, and the consequences to ensue on the breach of any of those conditions;
- (i) the custody and disposal of stone confiscated or seized under this Act; and
- (j) generally for carrying out the purposes of this Act.

(2) In making a rule under this section the Local Government may direct that a breach of it shall be punishable with fine which may extend to one hundred rupees, and, when the breach is a continuing breach, with a further fine which may extend to ten rupees for every day after the first during which the breach continues.

8. (1) The Local Government shall, before making any rules under section 7, publish a draft of the proposed rules for the information of persons interested.

(2) The publication shall be made in such manner as in the opinion of the Local Government is sufficient.

(3) A notice shall be published with the draft specifying a date at or after which the draft will be taken into consideration.

(4) The Local Government shall, before making the rules, receive and consider any objection or suggestion which is made by any person with respect to the draft before the date so specified.

9. Every rule made under section 7 shall be published in the official Gazette in English and in such other language or languages as the Local Government directs, and that publication shall be conclusive proof that the rule has been made as required by section 8.

The Mirzapur Stone Mahál Act, 1886.

(Sections 10-18.)

10. If a rule made under section 7, sub-section (1), clause (g), alters the rate of duty to be paid in respect of any class of stone, it shall not have effect till the expiration of one year from the date on which it is published.

Offences.

11. If any person evades, or attempts to evade, or abets the evasion of, the payment of any duty payable under a rule made under section 7, sub-section (1), clause (g), he shall be punished with fine which may extend to two hundred rupees and twenty times the duty payable on the stone in respect of which the offence was committed, and the Court convicting him may further order the confiscation of the stone.

12. The burden of proving that duty has been paid on stone in respect of which a prosecution for an offence under section 11 has been instituted shall lie on the accused person.

13. A prosecution for an offence under section 11 or against a rule made under section 7 shall not be instituted after the expiration of six months from the commission of the offence.

14. Nothing in this Act shall prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence under section 11 or against a rule made under section 7, or from being liable under that other law to any other or higher punishment or penalty than that provided by section 11 or a rule made under section 7.

Provided that a person shall not be punished twice for the same offence.

Arrest, Seizure and Search.

15. (1) Any officer whom the Collector, with the previous sanction of the Commissioner, may empower in this behalf, may—

(a) proceed, in respect of an offence under section 11 or against a rule made under section 7 which in his presence a person commits or is accused of committing, in the same manner as a police-officer may proceed, under section 47 of the Code of Criminal Procedure, 1882, in respect of a non-cognizable offence which in his presence a person commits or is accused of committing; and

(b) seize any stone in respect of which he has reason to believe that an offence under

section 11 or against a rule made under section 7 has been committed, and, if the stone is being transported, use, for the removal thereof to the nearest place appointed for the custody of stone seized under this Act, any animals and conveyances used in transporting it.

(2) The powers conferred by this section may be exercised as well beyond as within the limits of the district, and if in the exercise of those powers a person is arrested or stone is seized beyond those limits, then, notwithstanding anything in this Act, the person arrested shall be liable to be dealt with, and the stone seized to be disposed of, in the same manner as if he had been arrested or it had been seized, within those limits.

16. (1) A Magistrate may issue his warrant for the search, after sunrise and before sunset, of any building, vessel or place in which he has reason to believe that stone in respect of which an offence under section 11 or against a rule made under section 7 has been committed is kept or concealed, and for the seizure of any stone found there.

(2) The provisions of the Code of Criminal Procedure, 1882, relating to searches under that Code shall, so far as the same are applicable, apply to searches under this section.

Recovery of Duty.

17. An arrear of duty payable to the Government under a rule made under section 7, sub-section (1), clause (g), and an arrear due from a farmer of duties payable on stone, may be recovered from the person primarily liable to pay the same to the Government, or from his surety (if any), as if it were an arrear of land-revenue.

Appeal and revision.

18. (1) Decisions and orders passed under this Act or any rule thereunder by an Assistant Collector, whether as Collector or otherwise, shall be appealable to the Collector of the Mirzapur district in the manner provided by the law for the time being in force in the district respecting appeals from the orders of an Assistant Collector to the Collector in matters pertaining to land-revenue.

(2) Decisions and orders passed by the Collector of the Mirzapur district under this Act or any rule thereunder shall be appealable to the Commissioner in the manner provided by the law aforesaid respecting appeals from the orders of the Collector to the Commissioner.

(3) The Board may revise any decision or order passed under this Act or any rule thereunder by an Assistant Collector, whether as Collector or

The Mirzapur Stone Mahal Act, 1886.

(Sections 19-20.)

otherwise, or by the Collector of the Mirzapur district, or under sub-section (9) by the Commissioner.

Miscellaneous.

19. The rates of duty actually levied at the saving of existing times of the passing of this Act shall continue to be levied until the Act comes into force, and shall then be deemed to have been prescribed by a rule made under section 7, sub-section (1), clause (g).

20. (1) Notwithstanding anything hereinbefore contained, but subject to any rules which the Local Government may from time to time make to regulate the enjoyment of the privilege hereby conferred, the inhabitants of the tract south of the Vindhya range of hills shall be exempt from the payment of duty on stones quarried by them within the limits of that tract for their own use within those limits.

(2) The Local Government may, from time to time, by notification in the official Gazette, define the limits of the said tract for the purposes of this section.

THE SCHEDULE.

LANDS EXCLUDED FROM THE AREA COMPRISED IN THE DISTRICT OF MIRZAPUR.
(See section 8, sub-section (1).)

Particulars of Land.	Village.	Remarks.
Kantil	Bajtha	These villages were transferred from the Allahabad district in 1840.
	Bayhaara-Rajman	
	Pali	
	Sunatia	
	Burha Khurd	
	Basaura	
	Chak Kothara	
	Chak Madari	
	Dogauli	
	Rasauli	
Uprauth	Kothara	These villages were transferred from the Allahabad district in 1801.
	Ghanghuthi	
	Hargarh	
	Nairi Katari	
	Banjanipur	
	Deolhat	
	Mahant	
	Maheshpur	
	Katra Baharya Dab	
	Bhainsaaur	
	Mahagarhi	

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to declare and amend the law relating to the Stone Mahal in the District of Mirzapur in the North-Western Provinces, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January, 1886:—

LEGISLATIVE DEPARTMENT

We, the undersigned, Members of the Select Committee to which the Bill to declare and amend the Law relating to the Stone Mahal in the District of Mirzapur in the North-Western Provinces was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report.

1. The Local Government and the Commissioner of the Benares Division are of opinion that jurisdiction with respect to disputes as to the existence of exclusive rights should be confined to the Revenue Courts. We concur in that opinion, and have amended section 6, sub-section (3), accordingly.

2. In section 15 we have provided that the officers of the Stone Mahal may exercise their powers of arrest and seizure as well beyond as within the limits of the district as defined in the Bill. Some of the quarries are on the borders of the district, and it is considered by the local authorities that the officials of the Stone Mahal should have power to seize stone which may be removed into an adjoining district without payment of duty.

3. In section 18 we have, at the instance of the Local Government, provided that decisions and orders passed by an Assistant Collector, whether acting as Collector or otherwise, shall be appealable to the Collector of the Mirzapur District.

4. The publication ordered by the Council has been made as follows:—

Gazette:

In English,

Date:

Gazette of India
North-Western Provinces and Oudh Government
Gazette

... 17th, 24th and 31st October, 1885

... 24th and 31st October, and 7th November, 1885

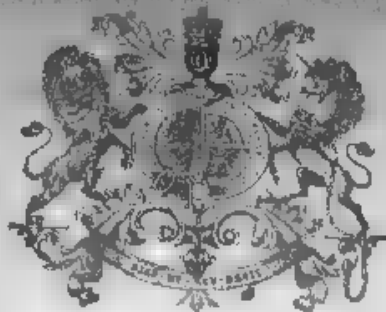
5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

The 20th January, 1886.

C. P. ILBERT.
S. C. BAYLEY.
J. W. QUINTON.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 6, 1886.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information :—

ACT NO. II OF 1886.

An Act for imposing a tax on income derived from sources other than agriculture.

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THE SECOND SCHEDULE.—SOURCES OF INCOME AND RATES OF TAX.

THE THIRD SCHEDULE.—FORM OF PETITION.

An Act for imposing a tax on income derived from sources other than agriculture.

WHEREAS it is expedient to impose a tax on income derived from sources other than agriculture; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act extends to the whole of British India, and applies also, within the dominions of Princes and States in India in alliance with Her Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf; and

(2) It shall come into force on the first day of April, 1886.

(3) Any power conferred by this Act to make rules or to issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

2. On and from the day on which this Act comes into force the enactments specified in the first schedule to this Act shall be repealed, except as to fees payable and other sums due under those enactments and the mode of recovering the same.

3. In this Act, unless there is something repugnant in the subject or context,—

Definitions.

(1) "local authority" means any municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of any municipal or local fund:

(2) "company" means an association carrying on business in British India, whose stock or funds is or are divided into shares and transferable, whether the company is incorporated or not, and whether its principal place of business is situated in British India or not:

(3) "prescribed" means prescribed by the Governor General in Council by notification in the Gazette of India, or by the Governor General in Council or a Local Government by rules made under this Act:

(4) "salary" includes allowances, fees, commissions, perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit; but, subject to any rules which may be prescribed in this behalf, it does not include travelling, tentage, horse or sumptuary allowance, or any other allowance granted to meet specific expenditure:

(5) "income" means income and profits accruing and arising or received in British India, and includes, in the case of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty, any salary, annuity, pension or gratuity payable to that subject by the Government or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf:

(6) "Magistrate" means a Presidency Magistrate or a Magistrate of the first or second class:

(7) "person" includes a firm and a Hindu undivided family:

(8) "defaulter" includes a company or firm making default under this Act:

(9) "Collector" means the chief officer in charge of the revenue-administration of a district, and, in a presidency-town, any officer whom the Local Government, by notification in the official Gazette, may, by name or by virtue of his office, appoint to be a Collector for the purposes of this Act; in the case of a company or firm, it means the Collector, as here defined, of the district or presidency-town in which its principal place of business in British India is situated; and, in the case of any other person chargeable under this Act, it means the Collector, defined as aforesaid, of the district or presidency-town in which the person has his residence:

(10) "principal officer," used with reference to a local authority or a company or any other public body or association not being a local authority or company, means—

(a) the secretary, treasurer, manager or agent of the authority, company, body or association; or

(b) any person connected with the authority, company, body or association upon whom the Collector has caused a notice to be served of his intention of treating him as the principal officer thereof; and

(11) "Part" means a Part of the second schedule to this Act.

CHAPTER II.

LIABILITY TO TAX.

4. Subject to the exceptions mentioned in the next following section, there shall be paid, in the year beginning with the first day of April, 1886, and in each subsequent year, to the credit of the Government of India, or as the Governor General in Council directs, in respect of the sources of income specified in the first column of the second schedule to this Act, a tax at the rate specified in that behalf in the second column of that schedule.

5. (1) Nothing in section 4 shall render liable to the tax—

(a) any rent or revenue derived from land which is used for agricultural purposes and is either assessed to land-revenue or subject to a local rate assessed and collected by officials of the Government, as such; or

(b) any income derived from—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce; or

(c) any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in clause (a), or by the cultivator, or the receiver of rent-in-kind, of any land with respect to which or the produce whereof any operation mentioned in clause (b) is carried on:

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house, or as a store-house, factory or other out-building; or

(d) any profits of a shipping company incorporated or registered out of British India and having its principal place of business out of India and its ships ordinarily engaged in sea-going traffic out of Indian waters; or

(e) any income derived from property solely employed for religious or public charitable purposes; or

(f) any income which a person enjoys as a member of a company or of a firm or of a Hindu undivided family when the company or the firm or the family is liable to the tax; or

(g) subject to any conditions and restrictions which may be prescribed in this behalf, such portion, not exceeding one-sixth, of the income in respect whereof a person would, but for this exception, be chargeable under this Act, as is deducted from the salary of the person under

the authority or with the permission of the Government for the purpose of securing a deferred annuity to him or a provision to his wife or children after his death or is paid by the person to an insurance company in respect of an insurance or deferred annuity on his own life or on the life of his wife; or

(h) any interest on stock-notes; or

(i) the salary of any officer, warrant-officer, non-commissioned officer or private of Her Majesty's Forces or of Her Majesty's Indian Forces who is not in an employment which, according to the ordinary practice, is held indifferently by military persons and civilians, and whose salary does not exceed five hundred rupees per mensem; or

(j) any person whose income from all sources is less than five hundred rupees per annum.

(2) An officer or servant is not exempt from taxation under this Act by reason only of the income of his employer being exempt therefrom under this section.

6. The Governor General in Council may, by notification in the Gazette of India, exempt from liability to the tax the whole or any part of the income of any class or tribe, or of any persons residing in any specified area, and may, by a like notification, revoke the exemption.

CHAPTER III.

ASSESSMENT AND COLLECTION.

A.—Salaries and Pensions.

7. In the case of a person receiving any salary, annuity, pension or gratuity from the Government, any sum payable to him by the Government in respect of the salary, annuity, pension or gratuity shall be reduced by the amount of the tax to which he is liable under Part I in respect thereof.

8. (1) In the case of a person receiving any salary, annuity, pension or gratuity from a local authority, the tax to which he is liable under Part I shall, at the time of the payment to him of any of the salary, annuity, pension or gratuity, be deducted therefrom by the officer whose duty it is to make the payment, and be paid by that officer within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(2) If that officer does not deduct and pay the tax as required by sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(3) If, when any payment is made, the tax is from any cause not deducted, it may, and on the requisition of the Collector shall, be deducted when any salary, annuity, pension or gratuity is subsequently paid to the person liable to the tax.

(4) The power to deduct under this section shall be without prejudice to any other mode of recovery.

9. (1) The tax to which a person receiving any salary, annuity, pension or gratuity from a company, or from any other public body or association not being a local authority or company, or from a private employer, is liable under Part I shall be payable by him at the time when any portion of the salary, annuity, pension or gratuity is paid to him.

(2) The Collector may, subject to such conditions as may be prescribed, enter into an arrangement with any company, or any such body or association as aforesaid, or any private employer, with respect to the recovery on behalf of the Government by the company, body, association or employer of the tax to which any person receiving any salary, annuity, pension or gratuity from the company, body, association or employer is liable under Part I.

10. The principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company, shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

(a) the name of every person who is receiving at the date of the return any salary, annuity or pension, or has received during the year ending on that date any gratuity, from the authority, company, body or association, as the case may be, and the address of every such person so far as it is known; and

(b) the amount of the salary, annuity, pension or gratuity so received by each such person, and the time at which the same becomes payable or, in the case of a gratuity, was paid.

B.—Profits of Companies.

11. The principal officer in British India of every company shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, a statement in writing signed by him of the net profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of the net profits so made during the year ending on the said thirty-first day of March.

12. (1) If the Collector has reason to believe that a statement delivered under section 11 is incorrect or incomplete, he may cause to be served on the principal officer of the company a notice requiring him, on or before a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced, for the inspection of the Collector such of the accounts of the company as refer to the year to which the statement relates and as are in his possession or power.

(2) On the day specified in the notice, or as soon afterwards as may be, the Collector shall, by an order in writing, determine the amount at which the company shall be assessed under Part II, and the time when the amount shall be paid, and, subject to the provisions of this Act, that amount shall be payable accordingly.

C.—Interest on Securities.

13. (1) The tax payable under Part III in respect of the interest on any of the securities mentioned in that Part shall, at the time when and place where any of the interest is paid, be deducted therefrom by the person empowered to pay the interest, and be paid by that person within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(2) If that person does not deduct and pay the tax as required by sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

D.—Other Sources of Income.

Ordinary Mode of Assessment and Collection.

14. The Collector shall, from time to time, determine what persons are chargeable under Part IV, and the amount at which every person so chargeable shall be assessed.

15. (1) The assessment shall be made upon the income accruing to the person during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then upon the income accruing to him during the year ending on the said thirty-first day of March.

(2) In the case of a person for the first time becoming chargeable under Part IV within the year for which the assessment is to be made, or within the year next before that year, the assessment shall be made according to an average of

his income for such period as the Collector, having regard to the circumstances, directs.

16. (1) The Collector shall in each year prepare a list of the persons chargeable under Part IV whose annual income does not, in his opinion, amount to two thousand rupees.

(2) The list shall be in the prescribed language or languages, and shall state in respect of every such person the following particulars, namely:—

(a) his name, and the source or sources of the income in respect of which he is chargeable;

(b) the year or portion of the year for which the tax is to be paid;

(c) the place or places, district or districts, where the income accrues;

(d) the amount to be paid; and

(e) the place where, and the person to whom, the amount is to be paid.

(3) The list shall be filed in the office of the Collector, with a notification prefixed thereto requiring every person mentioned in the list to pay, within sixty days from a date specified in the notification, the amount stated in the list as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

(4) The list so filed shall be open to inspection at all reasonable times without any payment.

(5) The list, or such part or parts thereof as the Collector thinks fit, with the notification prefixed thereto, shall be further published in such manner as the Local Government may consider to be best adapted for giving information to all persons concerned.

(6) The list to be prepared in each year may be the list of the previous year with such amendments as the Collector finds to be necessary.

17. In the case of a person chargeable under Part IV whose annual income is, in the Collector's opinion, two thousand rupees or upwards, the Collector shall cause a notice to be served on him stating the particulars (a) to (e), both inclusive, mentioned in section 16, sub-section (2), and requiring him to pay, within sixty days from a date specified in the notice, the amount stated therein as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

18. (1) Notwithstanding anything contained in section 16 or section 17, the Local Government may make rules—

(a) authorising or directing a Collector in specified cases, or classes of cases, to

include in a list under section 16 any person who is liable to be served with a notice under section 17 instead of or in addition to serving him with such a notice, and to serve a notice under section 17 on any person liable to be included in a list under section 16 instead of or in addition to including him in such a list;

(b) authorising the Collector in any specified town or place to cause a general notice to be published, inviting every person chargeable under Part IV to deliver or cause to be delivered to the Collector, within a time specified in the notice, a return, in a prescribed form published with the notice, of his income during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of his income during the year ending on the said thirty-first day of March;

(c) authorising the Collector in any presidency-town to cause a special notice to be served on any person chargeable under Part IV, inviting him to deliver or cause to be delivered to the Collector, within a time specified in the notice, a return, in a prescribed form accompanying the notice, of his income computed in the manner described in clause (b) of this sub-section.

(2) A return delivered under rules made under clause (b) or clause (c) of sub-section (1) must state the period during which the income has actually accrued; and there must be added at the foot thereof a declaration that the income shown in the return is truly estimated on all the sources therein mentioned, that it has actually accrued within the period therein stated, and that the person making the return has no other source of income.

(3) When a Collector authorised in that behalf by rules made under clause (b) or clause (c) of sub-section (1) has caused a notice to be published or served under those rules, he shall not include any person to whom the notice applies in any list made under section 16 or serve a notice on him under section 17 until the time specified in the notice published or served under those rules has expired.

(4) Rules made under this section shall be published in the official Gazette.

19. Every amount specified as payable in a list or notice prepared or served under section 16 or section 17 shall be paid within the time, at the place, and to the person, mentioned in the list or notice.

Trustees, Agents, Managers and Incapacitated Persons.

20. A person being the trustee, guardian, curator or committee of any infant, married woman subject to the law of England, lunatic or idiot, and having the control of the property of the infant, married woman, lunatic or idiot, whether the infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot is chargeable under Part IV, be chargeable under that Part in like manner and to the same amount as the infant would be chargeable if he were of full age, or the married woman if she were sole, or the lunatic or idiot if he were capable of acting for himself.

21. Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under Part IV, shall be chargeable under that Part in the name of the agent in the like manner and to the like amount as he would be chargeable if he were resident in British India and in direct receipt of that income.

22. Receivers or managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees shall be chargeable under Part IV in respect of all income officially in their possession or under their control which is liable to assessment under that Part.

23. When a trustee, guardian, curator, committee or agent is, as such, assessed under Part IV, or when a receiver or manager appointed as aforesaid, a Court of Wards, an Administrator General or an Official Trustee is assessed under that Part in respect of income officially received, the person or Court so assessed may, from time to time, out of the money coming to his or its possession as trustee, guardian, curator, committee or agent, or as receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as is sufficient to pay the amount of the assessment.

Occupying Owners.

24. (1) Where a building is occupied by its owner, it shall be deemed a source of income within the meaning of this Act, and, if liable to be assessed under this Act, shall be assessed at five-sixths of the gross annual rent at which it may reasonably be expected to let, and, in the case of a dwelling-house, may be expected to let unfurnished.

(2) "Owner," as used in this section with reference to a building, means the person who

would be entitled to receive the rent of the building if the building were let to a tenant.

CHAPTER IV.

REVISION OF ASSESSMENT.

25. (1) Any person objecting to the amount at which he is assessed, or denying his liability to be assessed, under Part IV may apply by petition to the Collector to have the assessment reduced or cancelled.

(2) The petition shall ordinarily be presented within the period specified in the notification prefixed to the list filed under section 16, or in the notice served under section 17, as the case may be. But the Collector may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(3) The petition shall, as nearly as circumstances admit, be in the form contained in the third schedule to this Act, and the statements contained in the petition shall be verified by the petitioner or some other competent person in the manner required by law for the verification of plaints.

26. The Collector shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon as he thinks fit.

27. Subject to the control of the Local Government, the Commissioner of the Division, on the petition of any person deeming himself aggrieved by an order under section 12, sub-section (2), or section 26 shall, if the amount of the assessment to which the petition relates is two hundred and fifty rupees or upwards, and may in his discretion if the amount of the assessment is less than two hundred and fifty rupees, call for the record of the case, and pass such order thereon as he thinks fit.

28. The Collector or Commissioner may, for the purpose of enabling him to determine how the petitioner or the company which he represents should be assessed, summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents, by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure:

Provided that the Collector or Commissioner shall not call for any evidence except at the instance of the petitioner or in order to ascertain the correctness of facts alleged by him.

CHAPTER V.

RECOVERY OF ARREARS OF TAX.

29. The tax chargeable under this Act shall be payable at the time appointed in that behalf in or under this Act, or, if a time is not so appointed, then on the first day of June in each year.

30. (1) In any case of default under this Act the Collector, in his discretion, may recover a sum not exceeding double the amount of the tax either as if it were an arrear of land-revenue or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the territories administered by the Local Government to which he is subordinate, or may pass an order that a sum not exceeding double that amount shall be recovered from the defaulter:

Provided that, where a person has presented a petition under section 25, such sum shall not be recoverable from him unless, within thirty days from the passing of the order on the petition, he fails to pay the amount, if any, required by that order.

(2) The Local Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (1) for the recovery of the tax chargeable under this Act.

(3) An order passed by the Collector under sub-section (1) shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and the order may be enforced in manner provided by the Code of Civil Procedure for the enforcement of decrees for money; and the procedure under the said Code in respect of the following matters, namely,—

- (a) sales in execution of decrees,
- (b) arrest in execution of decrees for money,
- (c) execution of decrees by imprisonment,
- (d) claims to attached property, and
- (e) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the sum mentioned in the order; save that all the powers and duties conferred and imposed by the said Code upon the Court shall be exercised and discharged by the Collector by whom the order has been made or to whom a copy thereof has been sent for execution according to the provisions of the said Code, sections 223 and 224.

(4) The Local Government may direct, with respect to any specified area, that the tax chargeable under this Act shall be recovered

therein with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(5) No proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of three months from the last day of the year in respect of which the sum is payable.

CHAPTER VI.

SUPPLEMENTAL PROVISIONS.

Composition.

31. (1) If a company or person desires to compound for the tax assessable under Part II or Part IV, as the case may be, the Collector may, subject to such rules as may be prescribed in this behalf, agree with the company or person for a composition for the tax on such terms and for such period as he thinks fit.

(2) The agreement shall provide for the payment, in each year of the period comprised in the agreement, of the amount of the composition; and that amount shall be recoverable in the same manner and by the same means as any other assessment made under Part II or Part IV, as the case may be.

Receipts.

32. When any money is paid under this Act to the Collector or is recovered thereunder by him, he shall give a receipt for the same, specifying—

- (a) the date of the payment or recovery of the money;
- (b) the amount paid or recovered;
- (c) the person who was liable to the tax, and the source or sources of income in respect of which the tax was payable;
- (d) the year or part of the year for which the tax was payable;
- (e) the place or places, district or districts, where the income accrues; and
- (f) such other particulars, if any, as may be prescribed.

Amendment of Assessment.

33. If a company or person assessed under Part II or Part IV ceases to carry on the trade or business in respect whereof the assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made, then the company or per-

son or its or his representative in interest may apply to the Collector during or within three months after the end of the year, and the Collector, on proof to his satisfaction of any such cause as aforesaid, shall amend the assessment as the case may require, and refund such sum, if any, as has been overpaid.

Penalties.

Failure to make payments or deliver returns or statements.

34. (1) If a person fails—

(a) to deduct and pay any tax as required by section 8, sub-section (1), or section 13, sub-section (1), or

(b) to deliver or cause to be delivered to the Collector in due time the return or statement mentioned in section 10 or section 11, or

(c) to produce, or cause to be produced, on or before the date mentioned in a notice under section 12, such accounts as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

(2) The Commissioner of the Division may remit wholly or in part any fine imposed under this section.

35. If a person makes a statement in a declaration mentioned in section

False statement in declaration.

18, sub-section (2), which is false, and which he either

knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code.

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36. A person shall not be proceeded against for

Prosecution to be at instance of Collector.

an offence under section 34 or section 35, except at the instance of the Collector.

37. Any proceeding under section 12 or

Sections 193 and 228 of Penal Code to apply to proceedings.

Chapter IV of this Act shall be deemed to be a "judicial proceeding" within the

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meaning of sections 193 and 228 of the Indian Penal Code.

Power to make Rules.

38. (1) The Governor General in Council may

Power to make rules.

make rules consistent with this Act for ascertaining and determining income liable to assessment, for preventing the disclosure of particulars contained in documents delivered or produced with respect to assessments under Part IV, and, generally, for carrying out the purposes of this Act, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(2) In making a rule for preventing the disclosure of any particulars referred to in sub-section (1), the Governor General in Council may direct that a public servant committing a breach of the rule shall be deemed to have committed an offence under section 166 of the Indian Penal Code.

(3) But a person committing any such offence shall not be liable to be prosecuted therefor without the previous sanction of the Local Government.

(4) Rules made under this section shall be published in the official Gazette.

Miscellaneous.

39. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

40. All or any of the powers and duties conferred and imposed by this Act on a Collector or on a Commissioner of Division may be exercised and performed by such other officer or person as the Local Government appoints in this behalf.

41. An officer or person exercising all or any of the powers of a Collector under this Act may, by notice, require any person to furnish a list, in the prescribed form, containing, to the best of his belief,—

(a) the name of every inmate or lodger resident in any house used by him as a dwelling house or let by him in lodgings;

(b) the name of every other person receiving salary or emoluments amounting to forty-one rupees ten annas and eight pies per mensem, or five hundred rupees per annum, or upwards, employed in his service, whether resident in any such house as aforesaid or not; and

(c) the place of residence of such of those persons as are not resident in any such house, and of any inmate or lodger in any such house who has a place of residence elsewhere at which he is liable under this Act to be assessed, and who desires to be assessed at that place.

42. An officer or person exercising all or any of the powers aforesaid may, by notice, require any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent to deliver or cause to be delivered a statement of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

43. An officer or person exercising all or any of the said powers may, by notice, require a trustee, guardian, curator, committee or agent, or a receiver or manager appointed by any Court in India, or a Court of Wards, Administrator General or Official

Trustee, to furnish such returns of income liable to assessment under Part IV as may be prescribed.

44. An officer or person exercising all or any of the said powers may, at the instance of any person respecting whose assessment or the amount thereof any doubt exists, require any person to furnish such information as he deems to be necessary for the purpose of ascertaining facts relevant to the assessment or its amount.

45. A person required to furnish any information under section 41, section 42, section 43 or section 44 shall be legally bound to furnish the same in such manner and within such time as may be specified in the requisition for the information.

46. (1) A notice under this Act may be served on the person therein named either by a prepaid letter addressed to the person and registered under Part III of the Indian Post Office Act, 1866, or by the delivery or tender to him of a copy of the notice.

(2) If a notice is served by registered letter, it shall be presumed to have been served at the time when the letter would be delivered in the ordinary course of post, and proof that the letter was properly addressed and put into the post shall be sufficient to raise the presumption that the notice was duly served at that time.

(3) If the notice is to be served otherwise than by registered letter, the service shall, whenever it may be practicable, be on the person named in the notice, or, in the case of a firm, on some member thereof, or, in the case of a Hindu undivided family, on the manager of the joint estate of the family:

(4) But when the person, member or manager cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving-officer shall fix the copy of the notice on the outer door of the house in which the person, firm or family therein named ordinarily resides or carries on business.

47. (1) When a company or firm has several places of business in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be the principal place of business.

(2) When a company or firm has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

(3) When a person has several places of residence in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(4) When a person has several places of residence in the territories subject to a single Local Government, that Government may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(5) The powers given by this section may be delegated to, and exercised by, such officers as the Governor General in Council or the Local Government, as the case may be, appoints in this behalf.

48. Where a person is in respect of any period liable to the tax payable of pindhari and capitation taxes, under this Act he shall not in respect of that period be assessed to the pindhari-tax levied in the Central Provinces under Act XIV of 1867, or to the capitation-tax, or the land-rate in lieu thereof, levied in British Burma under the Burma Land and Revenue Act, 1876.

49. Every person deducting, retaining or paying any tax in pursuance of this Act or of any arrangement under section 9, sub-section (2), in respect of income belonging to another person, is hereby indemnified for the deduction, retention or payment thereof.

50. All powers conferred by, or conferable under, this Act may be exercised from time to time as occasion requires.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(See section 2.)

ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1878.	The Northern India License Act, 1878.	So much as has not been repealed.
Act No. VI of 1880.	The Indian License Acts Amendment Act, 1880.	The whole.

ACTS OF THE GOVERNOR OF FORT ST. GEORGE IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878.	The Madras License Act, 1878.	So much as has not been repealed.
Act No. III of 1880.	An Act to amend Madras Act III of 1878 as amended by Act VI of 1880.	The whole.

ACT OF THE GOVERNOR OF BOMBAY IN COUNCIL.

THE SECOND SCHEDULE—*contd.*

Number and year.	Short title.	Extent of repeal.
Act No. III of 1875.	The Bombay License Act, 1875.	So much as has not been repealed.

ACT OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1880.	The Bengal License Act, 1880.	The whole.

THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX.

(See section 4.)

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.

PART I.

SALARIES AND PENSIONS.

1. Any salary, annuity, pension or gratuity paid in British India to or on behalf of any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person.

2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty.

(a) If the income amounts to Rs. 2,000 per annum, or Rs. 166-10-8 per mensem, or upwards—five pias in the rupee.

(b) If the income is less than Rs. 2,000 per annum, or Rs. 166-10-8 per mensem,—four pias in the rupee.

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.

PART II.

PROFITS OF COMPANIES.

Profits of a company.

Five pias in the rupee on the whole of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have been made up within the year ending on the thirty-first day of March in the year immediately preceding that in which the assessment is to be made, then on the whole of the nett profits so made during the year ending on the said thirty-first day of March.

PART III.

INTEREST ON SECURITIES.

Interest becoming due on or after the first day of April, 1886, and payable in British India, on—

(a) promissory notes, debentures, stock or other securities of the Government of India (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or

(b) bonds or debentures charged by the Imperial Parliament on the revenues of India, or

(c) debentures or other securities for money issued by or on behalf of a local authority or company.

Five pias in the rupee on such interest, unless owner of the security produces a certificate signed by Collector that his annual income from all sources is less than Rs. 500, in which case no deduction shall be made from the interest, or unless he produces a like certificate that his income from all sources is less than Rs. 2,000, in which case the rate shall be four pias in the rupee.

PART IV.

OTHER SOURCES OF INCOME.

Any source of income not included in Part I, Part II or Part III of this schedule.

(a) If the annual income is ascertained at—

not less than Rs. 500 but less than Rs. 750	the tax shall be
" " " 750	" 1,000
" " " 1,000	" 1,250
" " " 1,250	" 1,500
" " " 1,500	" 1,750
" " " 1,750	" 2,000

(b) If the annual income is ascertained at Rs. 2,000 or upwards—five pias in the rupee on the income.

THE THIRD SCHEDULE.

Form of Petition.

(See section 25.)

To THE COLLECTOR OF

The day of 188 .

The petition of A. B. of

Sheweth as follows—

1. Under Act No. 11 of 1886, your petitioner has been assessed in the sum of rupees for the year commencing the first day of April, 188 .
2. Your petitioner's income and profits accruing and arising from [here specify petitioner's trade or other source or sources of income or profits and the place or places at which such income or profits accrue or arise] for the year ending the day of last were rupees .

[as will appear from the documents of which a list is presented herewith.]

3.—Such income and profits actually accrued and arose during a period of months and days [here state the exact number of months and days in which the income and profits accrued and arose].

4.—During the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly (or that he may be declared not to be chargeable under the said Act).

(Signed) A. B.

Form of Verification.

I, A. B., the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) A. B.

* These words are to be inserted if the petitioner relies on documents. The list, if the petitioner so wishes, may be presented in a sealed envelope.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill for imposing a tax on income derived from sources other than agriculture was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January, 1886:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill for impos-

From the Officiating Secretary to the Government of Bengal, No. 31, dated the 7th January, 1886.

Telegram from the Financial Secretary to the Government of Bombay, dated the 11th January, 1886.

Telegram from the Chief Commissioner of Assam, dated the 11th January, 1886.

Telegram from the Resident, Hyderabad, dated 9th January, 1886.

Telegram from the Secretary to the Government of the Punjab, dated the 9th January, 1886.

Telegram from the Chief Secretary to the Government of Madras, dated the 11th January, 1886.

Note by A. Smith, Esq., Commissioner, Presidency Division, Bengal.

From the Secretary to the Government of the North-Western Provinces and Oudh, No. 5—XIII.101-2, dated the 9th January, 1886.

Telegram from the Secretary to the Chief Commissioner, Central Provinces, dated the 11th January, 1886.

Letter from James L. Mackay, Esq., to the Hon'ble R. Steel, No. 17, dated the 13th January, 1886.

Letter from H. B. H. Turner, Esq., to the Hon'ble R. Steel, dated the 13th January, 1886.

Memorandum by Dosabhai Framji, Esq., C.S.I., Presidency Magistrate, Bombay.

Letter from the Secretary, Indian Jute Manufacturers' Association, dated the 13th January, 1886.

Telegram from the Chief Commissioner, Ajmer-Merwara, dated the 15th January, 1886.

From the Officiating Secretary, Board of Revenue, Lower Provinces, No. 34 B., dated the 16th January, 1886.

Letter from the Secretary to the Bengal Chamber of Commerce, dated the 16th January, 1886.

Memorial from the Managers, Agents and Secretaries of the leading Life Assurance Companies carrying on business in India, dated the 16th January, 1886.

Telegram from the Bombay Chamber of Commerce, dated 19th January, 1886.

incomes will be assessable, and that the Government should at once be in a position to frame the necessary rules for assessment.

3. In section 5 we have, with advertence to section 24 (section 23 of the Bill as introduced), inserted a clause (clause (c)) excepting from liability to the tax the whole of the annual value of buildings which landholders and agriculturists own and occupy on, or in the immediate neighbourhood of, the land they hold and cultivate, and which are necessary to them in the exercise of their vocation as landholders and agriculturists. Thus, while a landholder will be exempt from the tax in respect of the annual value of the homestead (if any) appurtenant to his land, he will be assessable in respect of any other house he may own and occupy.

4. We have inserted in the same section a further clause (clause (g)), based on the English law, excepting from liability to the tax any portion, not exceeding one-sixth, of his income which a person pays either to the Government or to a company in respect of life-insurance or deferred annuity.

5. Clause (e) of section 5 (clause (c) of that section in the Bill as introduced) is based on a similar clause in Act VIII of 1872. The exemption appears to us to be sufficient to cover educational endowments, and does not, as has been suggested, open a door to the evasion of the Act by colourable gifts to idols or any like device.

6. We have omitted sub-section (2) of the same section in the Bill as introduced. There appears to us not to be sufficient ground for making, between official salaries and other incomes, the distinction which was proposed in that sub-section.

7. By the new sub-section (2) appended to section 5, we have made it clear that a salaried manager of land is not exempt from the tax by reason only of the income of his employer being exempt therefrom.

8. We have ascertained that companies and some other private employers are much opposed to that provision of the Bill as introduced which imposed on them the duty of deducting the tax from the salaries of their employes. To the argument that there was such a provision in force in the years 1869-72, they reply that the provision was then a fruitful cause of misunderstanding and disagreement between them and their subordinates. Under these circumstances it appears to us that companies ought not to be compelled to collect the tax. We have therefore modified section 8 of the Bill, and empowered the Collector, by a new section (section 9), to enter into an arrangement with any private employer, on terms to be mutually agreed on, for the collection by the employer of the tax payable by his employes.

9. Section 10 of the Bill as introduced followed the Acts of 1869 and 1872 in making special provision for the taxation of shipping companies. It has been stated, and we have satisfied ourselves, that the provision was unworkable and, in practice, inoperative. It has therefore been omitted from section 11, and the second schedule, of the Bill as amended by us; and we have added to section 5 a special exception (clause (d')) in favour of shipping companies incorporated or registered out of British India and having their principal places of business out of India and their ships ordinarily engaged in sea-going traffic out of Indian waters.

10. To section 18 (section 17 of the Bill as introduced) we have added clauses empowering the Local Government to authorise the Collector in any specified town or place to publish general notices inviting tax-payers to make returns of their income, and in any presidency-town to serve special notices on individual tax-payers inviting them to make such returns.

11. In section 24 (section 23 of the Bill as introduced) we have provided for houses occupied by their owners being assessed at five-sixths, instead of nine-tenths, of their annual value. We have thus reverted to the principle of section 132 of Act XXXII of 1860.

12. We have so modified section 27 (section 26 of the Bill as introduced) as to require the Commissioner to call for the record in the case of a petition for the revision of any assessment of two hundred and fifty rupees or upwards.

13. In section 30 (section 29 of the Bill as introduced) we have provided for the continuance of the summary process of recovery described in section 24 of the Bengal License Act, 1880.

14. In sub-section (5) of the same section we have provided that no proceedings for the recovery of any sum payable under the Act shall be commenced after the expiration of three months from the last day of the year in respect of which the sum is payable. The section as amended by us is more restrictive on the revenue-authorities than the corresponding section of the Bengal License Act, 1880, and less so than the corresponding section of the Northern India License Act, 1878.

15. In section 31 provision has been made, as in Act XXXII of 1860, for composition of the tax.

16. Seeing that provision is made in Chapter IV for revision of assessment, we think that section 32, sub-section (1), of the Bill as introduced should be omitted, and that section 31 of that Bill may also be omitted, as being likely, by suggesting the disturbance of settled assessments, to create irritation with which the additional revenue raised under the section would be incommensurate.

17. In section 38 of the Bill as amended by us (section 37 of the Bill as introduced) we have provided for rules being made for securing secrecy in regard to information furnished in documents relating to incomes of assessees.

18. We have deemed it desirable to specify more particularly than in section 40 of the Bill as introduced the information which may be required by a Collector for the purposes of the Act. We have, therefore, for that section substituted sections 41 to 45 of the Bill as amended.

19. We have modified section 46 (section 41 of the Bill as introduced) by providing that the delivery of a letter duly posted shall only be presumed, and we have required the letter to be registered.

20. From the first column of Part III of the second schedule to the Bill as introduced we have omitted the clause relating to stock of, or shares in, guaranteed railway companies. The clause is unnecessary, as all railway companies will be assessed on their nett earnings. We have, however, provided in new clause (c) of Part III for the recovery, in the manner prescribed in section 13, of the interest on debentures issued by companies.

21. The publication ordered by the Council has been made as follows:—

<i>Gazette.</i>	<i>In English.</i>	<i>Date.</i>
Gazette of India	...	5th, 9th and 16th January, 1886.
Fort St. George Gazette	...	20th January, 1886.
Bombay Government Gazette	...	14th January, 1886.
Calcutta Gazette	...	13th and 20th January, 1886.
North-Western Provinces and Oudh Government Gazette	...	16th January, 1886.
Central Provinces Gazette	...	16th January, 1886.

22. We do not think that the measure has been so altered as to require re-publication and we recommend that it be passed as now amended.

A. COLVIN.
C. P. ILBERT.
T. C. HOPE.
V. N. MANDLIK.*
PEARI MOHAN MUKERJI.†
J. W. QUINTON.
ROBERT STEEL.
W. W. HUNTER.

The 22nd January, 1886.

* I differ from the majority on sections 1, 5, clause (d), and section 24. I think the Bill should terminate in one or two years; I think clause (d), section 5, should be modified or left out, and section 24 should be made applicable only to houses in principal towns and cities.

V. N. MANDLIK.

† I sign this Report with reservation of opinion on the following provisions, namely, (1) "and in each subsequent year" in section 4; (2) clause (f) of section 5; and (3) section 24.

PEARI MOHAN MUKERJI.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

(Second publication.)

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information:—

ACT NO. III OF 1886.

An Act to amend the Northern India Ferries Act, 1878.

WHEREAS it is expedient to amend the Northern India Ferries Act, 1878; It is hereby enacted as follows:—

Substitution of new section for section 8, and amendment of sections 12 and 15.

1. (1) For section 8 the following shall be substituted, namely:—

"8. The tolls of any public ferry may, from time to time, be let by public auction for a term not exceeding five years with the approval of the Commissioner, or by public auction, or otherwise than by public auction, for any term with the previous sanction of the Local Government.

"The lessee shall conform to the rules made under this Act for the management and control of the ferry, and may be called upon by the officer in whom the immediate superintendence of the ferry is vested, or, if the ferry is managed by a municipal or other public body under section 7 or section 7A, then by that body, to give such security for his good conduct and for the punctual payment of the rent as the officer or body, as the case may be, thinks fit.

"When the tolls are put up to public auction, the said officer or body, as the case may be, or the officer conducting the sale on his or its

behalf, may, for reasons recorded in writing, refuse to accept the offer of the highest bidder, and may accept any other bid, or may withdraw the tolls from auction."

(2) For section 12, clause (b), the following shall be substituted, namely:—

"(b) for regulating the time and manner at and in which, and the terms on which, the tolls of such ferries may be let by auction, and prescribing the persons by whom auctions may be conducted.

(3) In the third paragraph of section 15, for the word "auction" the word "lease" shall be substituted.

Amendment of section 13, and substitution of new section for section 26.

2. (1) For the first paragraph of section 13 the following shall be substituted, namely:—

"Except with the sanction of the Magistrate of the district or of such other officer as the Local Government may, from time to time, appoint in this behalf, by name or in virtue of his office, no person shall establish, maintain or work a ferry to or from any point within a distance of two miles from the limits of a public ferry."

(2) In the second proviso to the said section, after the word "boats" the words "which do not ply for hire or" shall be inserted.

(3) For section 26 the following shall be substituted, namely:—

"26. Whoever establishes, maintains or works a ferry in contravention of the provisions of section 13 shall be punished with fine which may extend to five hundred rupees, and with a further fine which may extend to one hundred rupees for every day during which the ferry is maintained or worked in contravention of those provisions."

Penalty for maintaining private ferry within prohibited limits.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the Northern India Ferries Act, 1878, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January 1886 :—

LEGISLATIVE DEPARTMENT

We, the undersigned, Members of the Select Committee to which the Bill to amend the Northern India Ferries Act, 1878, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Officiating Secretary to Chief Commissioner, Assam, No. 1629, dated 3rd September, 1885 [Paper No. 1].
 From Chief Commissioner, Ajmer-Merwara, No. 1023, dated 5th October, 1885 [Paper No. 2].
 From Officiating Secretary to Chief Commissioner, Central Provinces, No. 279C, dated 31st October, 1885 [Paper No. 3].
 From Secretary to Government, North-Western Provinces and Oudh, No. 1896-XII-799, dated 12th November, 1885 [Paper No. 4].
 From Officiating Secretary to Government, Punjab, No. 923, dated 17th November, 1885, and enclosures [Papers No. 5].
 From Officiating Secretary to Government, Punjab, No. 1030, dated 23rd December, 1885, and enclosures [Papers No. 6].

municipal or other public body, that body may let the ferry, subject only to the restrictions to which the District Magistrate would be subject if the ferry were under his immediate superintendence.

3. The amendment of clause (b) of section 12 is a consequence of the amendment of section 8.

4. We have so amended the second proviso to section 13 as to maintain the existing law with respect to boats which do not ply for hire.

5. The publication ordered by the Council has been made as follows :—

Gazette.	In English.	Date.
Gazette of India	...	15th, 22nd and 29th August, 1885.
North-Western Provinces and Oudh Government Gazette	...	22nd and 29th August, and 5th September, 1885.
Punjab Government Gazette	...	24th and 27th August, and 3rd September, 1885.
Central Provinces Gazette	...	22nd and 29th August, and 5th September, 1885.

6. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

T. C. HOPE.
 C. P. ILBERT.
 J. W. QUINTON.
 W. W. HUNTER.

The 21st January, 1886.

S. HARVEY JAMES,
 Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

(Second publication.)

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information :—

ACT NO. IV OF 1886.

An Act to amend section 265 of the Indian Contract Act, 1872.

72. WHEREAS it is expedient to amend section 265 of the Indian Contract Act, 1872; It is here-

by enacted as follows :—

New section substituted for section 265, Indian Contract Act.

1. For section 265 of the said Act the following shall be substituted, namely :—

“265. Where a partner is entitled to claim a dissolution of partnership, or where a partnership has terminated, the Court may, in the absence of any contract to the contrary, wind up the business of the partnership, provide for the payment of its debts and distribute the surplus according to the shares of the partners respectively.”

2. In section 213 of the Code of Civil Procedure the words and figures “213, Act XIV, 1882.” from and including the word “applications” to the end of the section are hereby repealed.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following report of the Select Committee on the Bill to amend section 265 of the Indian Contract Act, 1872, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January, 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend section

- From Officiating Registrar, High Court, Calcutta, No. 930, dated 20th March, 1885, and enclosure [Papers No. 1].
- From Officiating Secretary to Chief Commissioner, Assam, No. 577, dated 8th April, 1885 [Paper No. 2].
- From Secretary for Berar to Resident, Hyderabad, No. 131G., dated 15th April, 1885 [Paper No. 3].
- From Officiating Secretary to Chief Commissioner, British Burma, No. 300—16L., dated 16th April, 1885, and enclosure [Papers No. 4].
- From Chief Commissioner, Ajmer-Merwara, No. 453, dated 2nd May, 1885, and enclosure [Papers No. 5].
- From Chief Secretary to Government, Madras, No. 1098, dated 27th April, 1885, and enclosure [Papers No. 6].
- From Secretary to Chief Commissioner, Coorg, No. 207—26, dated 4th May, 1885 [Paper No. 7].
- From Assistant Secretary to Chief Commissioner, Central Provinces, No. 1723—64, dated 6th May, 1885 [Paper No. 8].
- From Acting Under-Secretary to Government, Bombay, No. 3277, dated 11th May, 1885, and enclosure [Papers No. 9].
- From Secretary to Government, North-Western Provinces and Oudh, No. 477—VII-72-20, dated 7th May, 1885, and enclosure [Papers No. 10].
- From Officiating Secretary to Government, Punjab, No. 500, dated 18th May, 1885, and enclosure [Papers No. 11].
- From Secretary to Government, Bengal, No. 347 J. D., dated 11th May, 1885, and enclosure [Papers No. 12].
- From Registrar, High Court, Calcutta, No. 2611, dated 8th September, 1885, and enclosure [Paper No. 13].

265 of the Indian Contract Act, 1872, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

2. We have so framed the new section which it is proposed to substitute for section 265 as to make it a declaration of law consistent with the form of plaint No. 113 scheduled to the Code of Civil Procedure, and to show that a partner may apply to have the partnership wound up not only after its termination but also when he is entitled to claim a dissolution.

3. We have not overlooked the difficulties pointed out by Mr. Justice Field and others as

to the valuation and place of trial of suits under this section; but those difficulties, not being limited to suits of this class, should, we think, be considered separately and with care.

4. The publication ordered by the Council has been made as follows:—

		<i>In English.</i>		<i>Date.</i>
<i>Gazette.</i>				
Gazette of India	21st and 28th February, and 7th March, 1885.
Port Saint George Gazette	10th March, 1885.
Bombay Government Gazette	28th February, and 5th and 12th March, 1885.
Calcutta Gazette	26th February, and 4th and 11th March, 1885.
North-Western Provinces and Oudh Government Gazette	28th February, and 7th and 14th March, 1885.
Punjab Government Gazette	12th, 19th and 26th March, 1885.
Central Provinces Gazette	28th February, and 7th and 14th March, 1885.
British Burma Gazette	14th, 21st and 28th March, 1885.
Assam Gazette	14th and 28th March, 1885.
Coorg District Gazette	1st May, 1885.

		<i>In the Vernaculars.</i>		<i>Date.</i>
<i>Province.</i>		<i>Language.</i>		
Madras	...	Kanarese...	...	23rd June, 1885.
Bombay	...	Maráthí } Guzaráthí }	...	20th March, 1885.
		Kanarese...	...	28th May, 1885.
Bengal	...	Bengali ...	...	17th, 24th and 31st March, 1885.
		Hindí ...	...	24th and 31st March, and 7th April, 1885.
		Uriya ...	...	9th, 16th and 23rd April, 1885.
North-Western Provinces and Oudh	...	Urdu ...	...	14th, 21st and 28th March, 1885.
Punjab	...	Urdu ...	...	23rd and 30th March, and 6th April, 1885.
Central Provinces	...	Hindí ...	...	4th, 11th and 18th April, 1885.
British Burma	...	Burmese ...	...	18th and 25th April, and 2nd May, 1885.
Assam	...	Bengali ...	...	4th April, 1885.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
V. N. MANDLIK.
H. ST. A. GOODRICH.
G. H. P. EVANS.
J. W. QUINTON.

The 20th January, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information :—

ACT NO. V OF 1886.

THE MIRZAPUR STONE MAHÁL
ACT, 1886.

CONTENTS.

Preliminary.

SECTIONS.

1. Short title and commencement.
2. Repeal.
3. Definitions.

Rights of the Government and the Public.

4. Right of the Government to levy duty.
5. Prohibition of levy of duty by proprietors.
6. Right of the public to quarry stone.

Rules.

7. Power to make rules.
8. Procedure for making rules.
9. Publication of rules.
10. Deferred operation of rules altering duty.

Offences.

11. Penalties for evasion of duty.
12. Burden of proof as to payment of duty.
13. Limitation for prosecutions.
14. Saving of prosecutions under other laws.

Arrest, Seizure and Search.

15. Powers of officers.
16. Search-warrants.

Recovery of Duty.

17. Recovery of duty.

Appeal and revision.

18. Appeal and revision.

Miscellaneous.

SECTIONS.

19. Saving of existing rates of duty.
20. Exemption of the inhabitants of the hills.

THE SCHEDULE.—LANDS EXCLUDED FROM THE
AREA COMPRISED IN THE
DISTRICT OF MIRZAPUR.

An Act to declare and amend the Law relating to the Stone Mahál in the District of Mirzapur in the North-Western Provinces.

WHEREAS it is expedient to declare and amend the law relating to the Stone Mahál in the district of Mirzapur in the North-Western Provinces; It is hereby enacted as follows :—

Preliminary.

1. (1) This Act may be called the Mirzapur Stone Mahál Act, 1886; and

(2) It shall come into force on such day as the Local Government, by notification in the official Gazette, appoints.

(3) The power conferred by this Act on the Local Government to make rules may be exercised at any time after the passing of this Act; but a rule so made shall not take effect until the Act comes into force.

2. On and from the day on which this Act comes into force, Bengal

Regulation II of 1800 (a Regulation for laying open to public use the stone-quarries at Chunar, Ghásipur [properly called Ghásipur] and Mirzapur, in the Province of Benares, subject to a fixed duty) shall be repealed.

3. In this Act, unless there is something repugnant in the subject or context,—

(1) "the district" means the whole of the area comprised in the district of Mirzapur as constituted at the time of the passing of this Act, except the lands described in the schedule to this Act;

(2) "Collector" means the Collector of the Mirzapur district, and includes an Assistant Collector of the first class empowered by him to perform any of the functions of the Collector under this Act;

The Mirzapur Stone Mahál Act, 1886.

(Sections 4-9.)

(3) "Commissioner" means the Commissioner of the Benares Division:

(4) "Board" means the Board of Revenue of the North-Western Provinces:

(5) "quarry" means to take from the surface as well as to extract from a quarry:

(6) "transport" means to remove from one place to another within the district:

(7) "proprietor" includes an assignee of land-revenue and any person claiming under a proprietor or exercising any of the rights of a proprietor.

Rights of the Government and the Public.

4. The Government is entitled to levy duty on all stone quarried in the district.

Right of the Government to levy duty.

5. No proprietor of any land in any part of the district is entitled to impose any prohibition or restriction, or to demand or receive any sum by way of rent, premium, duty or price, in respect of the opening of a quarry, or the quarrying of stone, in the land, or in respect of the storing of stone at the quarry or the transport of stone over the land, or, save as may be provided by rules made under this Act, to receive from any person any compensation whatever in respect of any of the matters aforesaid.

6. (1) Subject to the rules made under this Act, any person is entitled to open a quarry, or quarry stone, in any land in any part of the district, and to store the stone at the quarry, and to transport it over any land.

(2) A person may, so far as the rules made under this Act permit, acquire an exclusive right to open a quarry, or quarry stone, within certain local limits in any part of the district, and may retain the right so long as those rules permit.

(3) If a dispute as to the right referred to in sub-section (1), to open a quarry, or quarry stone, in any land, or as to the existence of or mode of exercising an exclusive right referred to in sub-section (2), to open a quarry, or quarry stone, within certain local limits, arises between any persons, or if a dispute as to the right to store stone on, or transport stone over, any land arises between the person claiming to store or transport the stone and the proprietor of the land, it shall, on application for that purpose by either of the disputing parties to the Collector, be decided by him.

(4) A Civil Court shall not take cognizance of any such dispute, or in any suit or proceeding whatever make any decree or order whereby any party to the dispute may be bound with respect to the subject-matter thereof either directly or indirectly.

Rules.

7. (1) The Local Government may, from time to time, make rules consistent with this Act to regulate

Power to make rules:

within the whole or any specified part of the district all or any of the following matters:—

(a) the quarrying of stone, and the places where stone may be quarried;

(b) conflicting claims to exercise the right of opening a quarry or quarrying stone;

(c) the conditions on the fulfilment of which a person is to acquire an exclusive right of opening a quarry, or quarrying stone, within certain local limits, and how that right may cease to exist;

(d) the compensation to be paid for injury caused to crops or arable land by the quarrying, storing or transport of stone, and the authority by which the compensation is to be determined;

(e) the transport of stone;

(f) the storing of stone;

(g) the classification of stones, the rate or rates of duty to be paid in respect of each class of stone to the Government or to a farmer to whom the Government has leased the duties leviable thereon, and the time when, the place where, and the persons by whom, the duty is to be paid;

(h) the exemptions from, or reductions of, duty to be allowed, the conditions to attach to those exemptions or reductions, and the consequences to ensue on the breach of any of those conditions;

(i) the custody and disposal of stone confiscated or seized under this Act; and

(j) generally for carrying out the purposes of this Act.

(2) In making a rule under this section the Local Government may direct that a breach of it shall be punishable with fine which may extend to one hundred rupees, and, when the breach is a continuing breach, with a further fine which may extend to ten rupees for every day after the first during which the breach continues.

8. (1) The Local Government shall, before making any rules under section 7, publish a draft of the proposed rules for the information of persons interested.

(2) The publication shall be made in such manner as in the opinion of the Local Government is sufficient.

(3) A notice shall be published with the draft specifying a date at or after which the draft will be taken into consideration.

(4) The Local Government shall, before making the rules, receive and consider any objection or suggestion which is made by any person with respect to the draft before the date so specified.

9. Every rule made under section 7 shall be published in the official Gazette in English and in such other language or languages as the Local Government directs, and that publication shall be conclusive proof that the rule has been made as required by section 8.

Publication of rules.

The Mirzapur Stone Mahál Act, 1886.

(Sections 10-18.)

10. If a rule made under section 7, sub-section (1), clause (g), alters the rate of duty to be paid in respect of any class of stone, it shall not have effect till the expiration of one year from the date on which it is published.

Offences.

11. If any person evades, or attempts to evade, or abets the evasion of, the payment of any duty payable under a rule made under section 7, sub-section (1), clause (g), he shall be punished with fine which may extend to two hundred rupees and twenty times the duty payable on the stone in respect of which the offence was committed, and the Court convicting him may further order the confiscation of the stone.

12. The burden of proving that duty has been paid on stone in respect of which a prosecution for an offence under section 11 has been instituted shall lie on the accused person.

13. A prosecution for an offence under section 11 or against a rule made under section 7 shall not be instituted after the expiration of six months from the commission of the offence.

14. Nothing in this Act shall prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence under section 11 or against a rule made under section 7, or from being liable under that other law to any other or higher punishment or penalty than that provided by section 11 or a rule made under section 7:

Provided that a person shall not be punished twice for the same offence.

Arrest, Seizure and Search.

15. (1) Any officer whom the Collector, with the previous sanction of the Commissioner, may empower in this behalf, may—

(a) proceed, in respect of an offence under section 11 or against a rule made under section 7 which in his presence a person commits or is accused of committing, in the same manner as a police-officer may proceed, under section 57 of the Code of Criminal Procedure, 1882, in respect of a non-cognizable offence which in his presence a person commits or is accused of committing; and

(b) seize any stone in respect of which he has reason to believe that an offence under

section 11 or against a rule made under section 7 has been committed, and, if the stone is being transported, use, for the removal thereof to the nearest place appointed for the custody of stone seized under this Act, any animals and conveyances used in transporting it.

(2) The powers conferred by this section may be exercised as well beyond as within the limits of the district, and if in the exercise of those powers a person is arrested or stone is seized beyond those limits, then, notwithstanding anything in this Act, the person arrested shall be liable to be dealt with, and the stone seized to be disposed of, in the same manner as if he had been arrested or it had been seized, within those limits.

16. (1) A Magistrate may issue his warrant for the search, after sunrise and before sunset, of any building, vessel or place in which he has reason to believe that stone in respect of which an offence under section 11 or against a rule made under section 7 has been committed is kept or concealed, and for the seizure of any stone found there.

(2) The provisions of the Code of Criminal Procedure, 1882, relating to searches under that Code shall, so far as the same are applicable, apply to searches under this section.

Recovery of Duty.

17. An arrear of duty payable to the Government under a rule made under section 7, sub-section (1), clause (g), and an arrear due from a farmer of duties payable on stone, may be recovered from the person primarily liable to pay the same to the Government, or from his surety (if any), as if it were an arrear of land-revenue.

Appeal and Revision.

18. (1) Decisions and orders passed under this Act or any rule thereunder by an Assistant Collector, whether as Collector or otherwise, shall be appealable to the Collector of the Mirzapur district in the manner provided by the law for the time being in force in the district respecting appeals from the orders of an Assistant Collector to the Collector in matters pertaining to land-revenue.

(2) Decisions and orders passed by the Collector of the Mirzapur district under this Act or any rule thereunder shall be appealable to the Commissioner in the manner provided by the law aforesaid respecting appeals from the orders of the Collector to the Commissioner.

(3) The Board may revise any decision or order passed under this Act or any rule thereunder by an Assistant Collector, whether as Collector or

The Mirzapur Stone Mahál Act, 1886.
(Sections 19-20.)

otherwise, or by the Collector of the Mirzapur district, or under sub-section (2) by the Commissioner.

Miscellaneous.

19. The rates of duty actually levied at the time of the passing of this Act shall continue to be levied until the Act comes into force, and shall then be deemed to have been prescribed by a rule made under section 7, sub-section (1), clause (g).

20. (1) Notwithstanding anything hereinbefore contained, but subject to any rules which the Local Government may from time to time make to regulate the enjoyment of the privilege hereby conferred, the inhabitants of the tract south of the Vindhya range of hills shall be exempt from the payment of duty on stones quarried by them within the limits of that tract for their own use within those limits.

(2) The Local Government may, from time to time, by notification in the official Gazette, define the limits of the said tract for the purposes of this section.

THE SCHEDULE.

LANDS EXCLUDED FROM THE AREA COMPRISED IN THE DISTRICT OF MIRZAPUR.
(See section 3, sub-section (1).)

Pargana or Taluqa.	Village.	Remarks.
Kantit	Bajtha	These villages were transferred from the Allahabad district in 1840.
	Baghaura Rajman	
	Pali	
	Samatia	
	Barha Kburd	
	Hasaura	
	Chak Kothara	
	Chak Madari	
	Doghuli	
	Rasauli	
Upraudh	Kothara	These villages were transferred from the Allahabad district in 1861.
	Ghungbuti	
	Hargari	
	Nalri Katari	
	Durjanipur	
	Deshat	
	Mahant	
	Maheshpur	
	Katra Lahoria Dith	
	Bhainsaur	
	Mahagarhi	

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to declare and amend the law relating to the Stone Mahál in the District of Mirzapur in the North-Western Provinces, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January, 1886:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to declare and amend the Law relating to the Stone Mahál in the District of Mirzapur in the North-Western Provinces was referred, have considered the Bill and the papers

From Secretary to Government, North-Western Provinces and Oudh, No. 284, dated 30th November, 1885, and enclosures [Papers No. 1].

noted on the margin, and have now the honour to submit this our Report.

2. The Local Government and the Commissioner of the Benares Division are of opinion that jurisdiction with respect to disputes as to the existence of exclusive rights should be confined to the Revenue Courts. We concur in that opinion, and have amended section 6, sub-section (3), accordingly.

3. In section 16 we have provided that the officers of the Stone Mahál may exercise their powers of arrest and seizure as well beyond as within the limits of the district as defined in the Bill. Some of the quarries are on the borders of the district, and it is considered by the local authorities that the officials of the Stone Mahál should have power to seize stone which may be removed into an adjoining district without payment of duty.

4. In section 18 we have, at the instance of the Local Government, provided that decisions and orders passed by an Assistant Collector, whether acting as Collector or otherwise, shall be appealable to the Collector of the Mirzapur District.

5. The publication ordered by the Council has been made as follows:—

Gazette.	In English.	Date.
Gazette of India	...	17th, 24th and 31st October, 1885.
North-Western Provinces and Oudh Government Gazette	...	24th and 31st October, and 7th November 1885

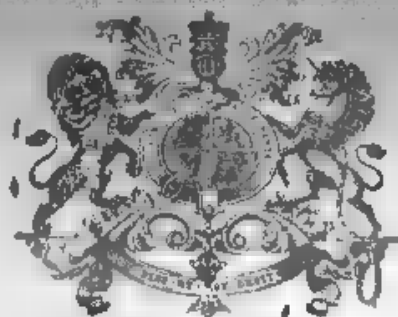
6. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

The 20th January, 1886.

C. P. ILBERT.
S. C. BAYLEY.
J. W. QUINTON.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 13, 1886.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information:—

ACT NO. II OF 1886.

An Act for imposing a tax on income derived from sources other than agriculture.

CONTENTS.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Extent and commencement.
2. Repeal.
3. Definitions.

CHAPTER II.

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4. Incomes liable to the tax.
5. Exceptions.
6. Power to make exemptions.

CHAPTER III.

ASSESSMENT AND COLLECTION.

A.—Salaries and Pensions.

7. Mode of payment in case of Government officials and pensioners.
8. Mode of payment in case of servants and pensioners of local authorities.
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10. Annual return by principal officer of company or association.

B.—Profits of Companies.

11. Annual statement of nett profits.
12. Power to require officers of companies to produce accounts.

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SECTIONS.

14. Collector to determine persons chargeable.
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16. List of incomes under two thousand rupees.
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20. Trustees, guardians and committees of incapacitated persons to be charged.
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Occupying Owners.

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31. Agreements for composition.

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33. Amendment of assessment.

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34. Failure to make payments or deliver returns or statements.

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Power to make Rules.

38. Power to make rules.

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39. Bar of suits in Civil Court.

40. Exercise of powers of Collector and Commissioner.

41. Obligation to furnish information respecting lodgers and employés.

42. Trustees and agents to furnish information as to beneficiaries and principals.

43. Trustees, &c., to furnish information as to income.

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46. Service of notices.

47. Power to declare principal place of business or residence.

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THE FIRST SCHEDULE.—ENACTMENTS
REPEALED.THE SECOND SCHEDULE.—SOURCES OF
INCOME AND RATES OF TAX.THE THIRD SCHEDULE.—FORM OF PE-
TITION.*An Act for imposing a tax on income derived
from sources other than agriculture.*

WHEREAS it is expedient to impose a tax on income derived from sources other than agriculture; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act extends to the whole of British India, and applies also, within the dominions of Princes and States in India in alliance with Her Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf; and

(2) It shall come into force on the first day of April, 1886.

(3) Any power conferred by this Act to make rules or to issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

2. On and from the day on which this Act comes into force the enactments specified in the first schedule to this Act shall be repealed, except as to fees payable and other sums due under those enactments and the mode of recovering the same.

3. In this Act, unless there is something repugnant in the subject or context,—

Definitions.

(1) "local authority" means any municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of any municipal or local fund:

(2) "company" means an association carrying on business in British India, whose stock or funds is or are divided into shares and transferable, whether the company is incorporated or not, and whether its principal place of business is situate in British India or not:

(3) "prescribed" means prescribed by the Governor General in Council by notification in the Gazette of India, or by the Governor General in Council or a Local Government by rules made under this Act:

(4) "salary" includes allowances, fees, commissions, perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit; but, subject to any rules which may be prescribed in this behalf, it does not include travelling, tentage, horse or sumptuary allowance, or any other allowance granted to meet specific expenditure:

(5) "income" means income and profits accruing and arising or received in British India, and includes, in the case of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty, any salary, annuity, pension or gratuity payable to that subject by the Government or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf:

(6) "Magistrate" means a Presidency Magistrate or a Magistrate of the first or second class:

(7) "person" includes a firm and a Hindu undivided family:

(8) "defaulter" includes a company or firm making default under this Act:

(9) "Collector" means the chief officer in charge of the revenue-administration of a district, and, in a presidency-town, any officer whom the Local Government, by notification in the official Gazette, may, by name or by virtue of his office, appoint to be a Collector for the purposes of this Act; in the case of a company or firm, it means the Collector, as here defined, of the district or presidency-town in which its principal place of business in British India is situate; and, in the case of any other person chargeable under this Act, it means the Collector, defined as aforesaid, of the district or presidency-town in which the person has his residence:

(10) "principal officer," used with reference to a local authority or a company or any other public body or association not being a local authority or company, means—

(a) the secretary, treasurer, manager or agent of the authority, company, body or association; or

(b) any person connected with the authority, company, body or association upon whom the Collector has caused a notice to be served of his intention of treating him as the principal officer thereof; and

(11) "Part" means a Part of the second schedule to this Act

CHAPTER II.

LIABILITY TO TAX.

4. Subject to the exceptions mentioned in the next following section, there shall be paid, in the year beginning with the first day of April, 1886, and in each subsequent year, to the credit of the Government of India, or as the Governor General in Council directs, in respect of the sources of income specified in the first column of the second schedule to this Act, a tax at the rate specified in that behalf in the second column of that schedule.

5. (1) Nothing in section 4 shall render liable to the tax—

(a) any rent or revenue derived from land which is used for agricultural purposes and is either assessed to land-revenue or subject to a local rate assessed and collected by officials of the Government, as such; or

(b) any income derived from—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce; or

(c) any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in clause (a), or by the cultivator, or the receiver of rent-in-kind, of any land with respect to which or the produce whereof any operation mentioned in clause (b) is carried on:

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house, or as a store-house, factory or other out-building; or

(d) any profits of a shipping company incorporated or registered out of British India and having its principal place of business out of India and its ships ordinarily engaged in sea-going traffic out of Indian waters; or

(e) any income derived from property solely employed for religious or public charitable purposes; or

(f) any income which a person enjoys as a member of a company or of a firm or of a Hindu undivided family when the company or the firm or the family is liable to the tax; or,

(g) subject to any conditions and restrictions which may be prescribed in this behalf, such portion, not exceeding one-sixth, of the income in respect whereof a person would, but for this exception, be chargeable under this Act, as is deducted from the salary of the person under

the authority or with the permission of the Government for the purpose of securing a deferred annuity to him or a provision to his wife or children after his death or is paid by the person to an insurance company in respect of an insurance or deferred annuity on his own life or on the life of his wife; or

(h) any interest on stock-notes; or

(i) the salary of any officer, warrant-officer, non-commissioned officer or private of Her Majesty's Forces or of Her Majesty's Indian Forces who is not in an employment which, according to the ordinary practice, is held indifferently by military persons and civilians, and whose salary does not exceed five hundred rupees per mensem; or

(j) any person whose income from all sources is less than five hundred rupees per annum.

(2) An officer or servant is not exempt from taxation under this Act by reason only of the income of his employer being exempt therefrom under this section.

6. The Governor General in Council may, by notification in the Gazette of India, exempt from liability to the tax the whole or any part of the income of any class or tribe, or of any persons residing in any specified area, and may, by a like notification, revoke the exemption.

CHAPTER III.

ASSESSMENT AND COLLECTION.

A.—Salaries and Pensions.

7. In the case of a person receiving any salary, annuity, pension or gratuity from the Government, any sum payable to him by the Government in respect of the salary, annuity, pension or gratuity shall be reduced by the amount of the tax to which he is liable under Part I in respect thereof.

8. (1) In the case of a person receiving any salary, annuity, pension or gratuity from a local authority, the tax to which he is liable under Part I shall, at the time of the payment to him of any of the salary, annuity, pension or gratuity, be deducted therefrom by the officer whose duty it is to make the payment, and be paid by that officer within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(2) If that officer does not deduct and pay the tax as required by sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(3) If, when any payment is made, the tax is from any cause not deducted, it may, and on the requisition of the Collector shall, be deducted when any salary, annuity, pension or gratuity is subsequently paid to the person liable to the tax.

(4) The power to deduct under this section shall be without prejudice to any other mode of recovery.

9. (1) The tax to which a person receiving any salary, annuity, pension or gratuity from a company, or from any other public body or association not being a local authority or company, or from a private employer, is liable under Part I shall be payable by him at the time when any portion of the salary, annuity, pension or gratuity is paid to him.

(2) The Collector may, subject to such conditions as may be prescribed, enter into an arrangement with any company, or any public body or association as aforesaid, or any private employer, with respect to the recovery on behalf of the Government by the company, body, association or employer of the tax to which any person receiving any salary, annuity, pension or gratuity from the company, body, association or employer is liable under Part I.

10. The principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company, shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing showing—

(a) the name of every person who is receiving at the date of the return any salary, annuity or pension, or has received during the year ending on that date any gratuity, from the authority, company, body or association, as the case may be, and the address of every such person so far as it is known; and

(b) the amount of the salary, annuity, pension or gratuity so received by each such person, and the time at which the same becomes payable or, in the case of a gratuity, was paid.

B.—Profits of Companies.

11. The principal officer in British India of every company shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, a statement in writing signed by him of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of the nett profits so made during the year ending on the said thirty-first day of March.

12. (1) If the Collector has reason to believe that a statement delivered under section 11 is incorrect or incomplete, he may cause to be served on the principal officer of the company a notice requiring him, on or before a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced, for the inspection of the Collector such of the accounts of the company as refer to the year to which the statement relates and as are in his possession or power.

(2) On the day specified in the notice, or as soon afterwards as may be, the Collector shall, by an order in writing, determine the amount at which the company shall be assessed under Part II, and the time when the amount shall be paid, and, subject to the provisions of this Act, that amount shall be payable accordingly.

C.—Interest on Securities.

13. (1) The tax payable under Part III in respect of the interest on any of the securities mentioned in that Part shall, at the time when and place where any of the interest is paid, be deducted therefrom by the person empowered to pay the interest, and be paid by that person within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(2) If that person does not deduct and pay the tax as required by sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

D.—Other Sources of Income.

Ordinary Mode of Assessment and Collection.

14. The Collector shall, from time to time, determine what persons are chargeable under Part IV, and the amount at which every person so chargeable shall be assessed.

15. (1) The assessment shall be made upon the income accruing to the person during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then upon the income accruing to him during the year ending on the said thirty-first day of March.

(2) In the case of a person for the first time becoming chargeable under Part IV within the year for which the assessment is to be made, or within the year next before that year, the assessment shall be made according to an average of

his income for such period as the Collector, having regard to the circumstances, directs.

16. (1) The Collector shall in each year prepare a list of the persons chargeable under Part IV whose annual income does not, in his opinion, amount to two thousand rupees.

(2) The list shall be in the prescribed language or languages, and shall state in respect of every such person the following particulars, namely:—

(a) his name, and the source or sources of the income in respect of which he is chargeable;

(b) the year or portion of the year for which the tax is to be paid;

(c) the place or places, district or districts, where the income accrues;

(d) the amount to be paid; and

(e) the place where, and the person to whom, the amount is to be paid.

(3) The list shall be filed in the office of the Collector, with a notification prefixed thereto requiring every person mentioned in the list to pay, within sixty days from a date specified in the notification, the amount stated in the list as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

(4) The list so filed shall be open to inspection at all reasonable times without any payment.

(5) The list, or such part or parts thereof as the Collector thinks fit, with the notification prefixed thereto, shall be further published in such manner as the Local Government may consider to be best adapted for giving information to all persons concerned.

(6) The list to be prepared in each year may be the list of the previous year with such amendments as the Collector finds to be necessary.

17. In the case of a person chargeable under Part IV whose annual income is, in the Collector's opinion, two thousand rupees or upwards, the Collector shall cause a notice to be served on him stating the particulars (a) to (e), both inclusive, mentioned in section 16, sub-section (2), and requiring him to pay, within sixty days from a date specified in the notice, the amount stated therein as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

18. (1) Notwithstanding anything contained in section 16 or section 17, the Local Government may make rules—

(a) authorising or directing a Collector in specified cases, or classes of cases, to

include in a list under section 16 any person who is liable to be served with a notice under section 17 instead of or in addition to serving him with such a notice, and to serve a notice under section 17 on any person liable to be included in a list under section 16 instead of or in addition to including him in such a list;

(b) authorising the Collector in any specified town or place to cause a general notice to be published, inviting every person chargeable under Part IV to deliver or cause to be delivered to the Collector, within a time specified in the notice, a return, in a prescribed form published with the notice, of his income during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of his income during the year ending on the said thirty-first day of March;

(c) authorising the Collector in any presidency-town to cause a special notice to be served on any person chargeable under Part IV, inviting him to deliver or cause to be delivered to the Collector, within a time specified in the notice, a return, in a prescribed form accompanying the notice, of his income computed in the manner described in clause (b) of this sub-section.

(2) A return delivered under rules made under clause (b) or clause (c) of sub-section (1) must state the period during which the income has actually accrued; and there must be added at the foot thereof a declaration that the income shown in the return is truly estimated on all the sources therein mentioned, that it has actually accrued within the period therein stated, and that the person making the return has no other source of income.

(3) When a Collector authorised in that behalf by rules made under clause (b) or clause (c) of sub-section (1) has caused a notice to be published or served under those rules, he shall not include any person to whom the notice applies in any list made under section 16 or serve a notice on him under section 17 until the time specified in the notice published or served under those rules has expired.

(4) Rules made under this section shall be published in the official Gazette.

19. Every amount specified as payable in a list or notice prepared or served under section 16 or section 17 shall be paid within the time, at the place, and to the person, mentioned in the list or notice.

Trustees, Agents, Managers and Incapacitated Persons.

20. A person being the trustee, guardian, curator or committee of any infant, married woman subject to the law of England, lunatic or idiot, and having the control of the property of the infant, married woman, lunatic or idiot, whether the infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot is chargeable under Part IV, be chargeable under that Part in like manner and to the same amount as the infant would be chargeable if he were of full age, or the married woman if she were sole, or the lunatic or idiot if he were capable of acting for himself.

21. Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under Part IV, shall be chargeable under that Part in the name of the agent in the like manner and to the like amount as he would be chargeable if he were resident in British India and in direct receipt of that income.

22. Receivers or managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees shall be chargeable under Part IV in respect of all income officially in their possession or under their control which is liable to assessment under that Part.

23. When a trustee, guardian, curator, committee or agent is, as such, assessed under Part IV, or when a receiver or manager appointed as aforesaid, a Court of Wards, an Administrator General or an Official Trustee is assessed under that Part in respect of income officially received, the person or Court so assessed may, from time to time, out of the money coming to his or its possession as trustee, guardian, curator, committee or agent, or as receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as is sufficient to pay the amount of the assessment.

Occupying Owners.

24. (1) Where a building is occupied by its owner, it shall be deemed a source of income within the meaning of this Act, and, if liable to be assessed under this Act, shall be assessed at five-sixths of the gross annual rent at which it may reasonably be expected to let, and, in the case of a dwelling-house, may be expected to let unfurnished.

(2) "Owner," as used in this section with reference to a building, means the person who

would be entitled to receive the rent of the building if the building were let to a tenant.

CHAPTER IV.

REVISION OF ASSESSMENT.

25. (1) Any person objecting to the amount at which he is assessed, or denying his liability to be assessed, under Part IV may apply by petition to the Collector to have the assessment reduced or cancelled.

(2) The petition shall ordinarily be presented within the period specified in the notification prefixed to the list filed under section 16, or in the notice served under section 17, as the case may be. But the Collector may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(3) The petition shall, as nearly as circumstances admit, be in the form contained in the third schedule to this Act, and the statements contained in the petition shall be verified by the petitioner or some other competent person in the manner required by law for the verification of complaints.

26. The Collector shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon as he thinks fit.

27. Subject to the control of the Local Government, the Commissioner of the Division, on the petition of any person deeming himself aggrieved by an order under section 12, sub-section (2), or section 26 shall, if the amount of the assessment to which the petition relates is two hundred and fifty rupees or upwards, and may in his discretion if the amount of the assessment is less than two hundred and fifty rupees, call for the record of the case, and pass such order thereon as he thinks fit.

28. The Collector or Commissioner may, for the purpose of enabling him to determine how the petitioner or the company which he represents should be assessed, summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents, by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure:

IV. Provided that the Collector or Commissioner shall not call for any evidence except at the instance of the petitioner or in order to ascertain the correctness of facts alleged by him.

CHAPTER V.

RECOVERY OF ARREARS OF TAX.

29. The tax chargeable under this Act shall be payable at the time appointed in that behalf in or under this Act, or, if a time is not so appointed, then on the first day of June in each year.

30. (1) In any case of default under this Act the Collector, in his discretion, may recover a sum not exceeding double the amount of the tax either as if it were an arrear of land-revenue or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the territories administered by the Local Government to which he is subordinate, or may pass an order that a sum not exceeding double that amount shall be recovered from the defaulter:

Provided that, where a person has presented a petition under section 25, such sum shall not be recoverable from him unless, within thirty days from the passing of the order on the petition, he fails to pay the amount, if any, required by that order.

(2) The Local Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (1) for the recovery of the tax chargeable under this Act.

(3) An order passed by the Collector under sub-section (1) shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and the order may be enforced in manner provided by the Code of Civil Procedure for the enforcement of decrees for money; and the procedure under the said Code in respect of the following matters, namely,—

- (a) sales in execution of decrees,
- (b) arrest in execution of decrees for money,
- (c) execution of decrees by imprisonment,
- (d) claims to attached property, and
- (e) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the sum mentioned in the order; save that all the powers and duties conferred and imposed by the said Code upon the Court shall be exercised and discharged by the Collector by whom the order has been made or to whom a copy thereof has been sent for execution according to the provisions of the said Code, sections 223 and 224.

(4) The Local Government may direct, with respect to any specified area, that the tax chargeable under this Act shall be recovered

therein with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(5) No proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of three months from the last day of the year in respect of which the sum is payable.

CHAPTER VI.

SUPPLEMENTAL PROVISIONS.

Composition.

31. (1) If a company or person desires to compound for the tax assessable under Part II or Part IV, as the case may be, the Collector may, subject to such rules as may be prescribed in this behalf, agree with the company or person for a composition for the tax on such terms and for such period as he thinks fit.

(2) The agreement shall provide for the payment, in each year of the period comprised in the agreement, of the amount of the composition; and that amount shall be recoverable in the same manner and by the same means as any other assessment made under Part II or Part IV, as the case may be.

Receipts.

32. When any money is paid under this Act to the Collector or is recovered thereunder by him, he shall give a receipt for the same,

specifying—

- (a) the date of the payment or recovery of the money;
- (b) the amount paid or recovered;
- (c) the person who was liable to the tax, and the source or sources of income in respect of which the tax was payable;
- (d) the year or part of the year for which the tax was payable;
- (e) the place or places, district or districts, where the income accrues; and
- (f) such other particulars, if any, as may be prescribed.

Amendment of Assessment.

33. If a company or person assessed under Part II or Part IV ceases to carry on the trade or business in respect whereof the assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made, then the company or per-

son or its or his representative in interest may apply to the Collector during or within three months after the end of the year, and the Collector, on proof to his satisfaction of any such cause as aforesaid, shall amend the assessment as the case may require, and refund such sum, if any, as has been overpaid.

Penalties.

Failure to make payments or deliver returns or statements.

34. (1) If a person fails—

(a) to deduct and pay any tax as required by section 8, sub-section (1), or section 13, sub-section (1), or

(b) to deliver or cause to be delivered to the Collector in due time the return or statement mentioned in section 10 or section 11, or

(c) to produce, or cause to be produced, on or before the date mentioned in a notice under section 12, such accounts as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

(2) The Commissioner of the Division may remit wholly or in part any fine imposed under this section.

35. If a person makes a statement in a declaration mentioned in section 18, sub-section (2), which is false, and which he either

False statement in declaration.

knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code.

XLV of 1860

36. A person shall not be proceeded against for an offence under section 34 or section 35, except at the instance of the Collector.

Prosecution to be at instance of Collector.

37. Any proceeding under section 12 or Chapter IV of this Act shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 of the Indian Penal Code.

Sections 193 and 228 of Penal Code to apply to proceedings.

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Power to make Rules.

38. (1) The Governor General in Council may make rules consistent with this Act for ascertaining and determining income liable to assessment, for preventing the disclosure of particulars contained in documents delivered or produced with respect to assessments under Part IV, and, generally, for carrying out the purposes of this Act, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

Power to make rules.

(2) In making a rule for preventing the disclosure of any particulars referred to in sub-section (1), the Governor General in Council may direct that a public servant committing a breach of the rule shall be deemed to have committed an offence under section 166 of the Indian Penal Code.

(3) But a person committing any such offence shall not be liable to be prosecuted therefor without the previous sanction of the Local Government.

(4) Rules made under this section shall be published in the official Gazette.

Miscellaneous.

39. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

Bar of suits in Civil Court.

40. All or any of the powers and duties conferred and imposed by this Act on a Collector or on a Commissioner of Division may be exercised and performed by such other officer or person as the Local Government appoints in this behalf.

41. An officer or person exercising all or any of the powers of a Collector under this Act may, by notice, require any person to furnish a list, in the prescribed form, containing, to the best of his belief,—

Obligation to furnish information respecting lodgers and employees.

(a) the name of every inmate or lodger resident in any house used by him as a dwelling-house or let by him in lodgings;

(b) the name of every other person receiving salary or emoluments amounting to forty-one rupees ten annas and eight pies per mensem, or five hundred rupees per annum, or upwards, employed in his service, whether resident in any such house as aforesaid or not; and

(c) the place of residence of such of those persons as are not resident in any such house, and of any inmate or lodger in any such house who has a place of residence elsewhere at which he is liable under this Act to be assessed, and who desires to be assessed at that place.

42. An officer or person exercising all or any of the powers aforesaid may, by notice, require any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent to deliver or cause to be delivered a statement of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

Trustees and agents to furnish information as to beneficiaries and principals.

43. An officer or person exercising all or any of the said powers may, by notice, require a trustee, guardian, curator, committee or agent, or a receiver or manager appointed by any Court in India, or a Court of Wards, Administrator General or Official

Trustees, &c., to furnish information as to income.

Trustee, to furnish such returns of income liable to assessment under Part IV as may be prescribed.

44. An officer or person exercising all or any of the said powers may, at the instance of any person respecting whose assessment or the amount thereof any doubt exists, require any person to furnish such information as he deems to be necessary for the purpose of ascertaining facts relevant to the assessment or its amount.

45. A person required to furnish any information under section 41, section 42, section 43 or section 44 shall be legally bound to furnish the same in such manner and within such time as may be specified in the requisition for the information.

46. (1) A notice under this Act may be served on the person therein named either by a prepaid letter addressed to the person and registered under Part III of the Indian Post Office Act, 1866, or by the delivery or tender to him of a copy of the notice.

(2) If a notice is served by registered letter, it shall be presumed to have been served at the time when the letter would be delivered in the ordinary course of post, and proof that the letter was properly addressed and put into the post shall be sufficient to raise the presumption that the notice was duly served at that time.

(3) If the notice is to be served otherwise than by registered letter, the service shall, whenever it may be practicable, be on the person named in the notice, or, in the case of a firm, on some member thereof, or, in the case of a Hindu undivided family, on the manager of the joint estate of the family:

(4) But when the person, member or manager cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving-officer shall fix the copy of the notice on the outer door of the house in which the person, firm or family therein named ordinarily resides or carries on business.

47. (1) When a company or firm has several places of business in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be the principal place of business.

(2) When a company or firm has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

(3) When a person has several places of residence in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(4) When a person has several places of residence in the territories subject to a single Local Government, that Government may, declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(5) The powers given by this section may be delegated to, and exercised by, such officers as the Governor General in Council or the Local Government, as the case may be, appoints in this behalf.

48. Where a person is in respect of any period liable to the tax under this Act he shall not in respect of that period be assessed to the pāndhari-tax levied in the Central Provinces under Act XIV of 1867, or to the capitation-tax, or the land-rate in lieu thereof, levied in British Burma under the Burma Land and Revenue Act, 1876.

49. Every person deducting, retaining or paying any tax in pursuance of this Act or of any arrangement under section 9, sub-section (2), in respect of income belonging to another person, is hereby indemnified for the deduction, retention or payment thereof.

50. All powers conferred by, or conferable under, this Act may be exercised from time to time as occasion requires.

THE FIRST-SCHEDULE.

ENACTMENTS REPEALED.

(See section 2.)

ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1878.	The Northern India License Act, 1878.	So much as has not been repealed.
Act No. VI of 1880.	The Indian License Acts Amendment Act, 1880.	The whole.

ACTS OF THE GOVERNOR OF PORT ST. GEORGE IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878.	The Madras License Act, 1878.	So much as has not been repealed.
Act No. III of 1880.	An Act to amend Madras Act III of 1878 as amended by Act VI of 1880.	The whole.

ACT OF THE GOVERNOR OF BOMBAY IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1876.	The Bombay License Act, 1876.	So much as has not been repealed.

ACT OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1880.	The Bengal License Act, 1880.	The whole.

THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX.
(See section 4.)

FIRST COLUMN.	SECOND COLUMN.
Source of Income.	Rate of Tax.

PART I.

SALARIES AND PENSIONS.

1. Any salary, annuity, pension or gratuity paid in British India to or on behalf of any person residing in British India or serving on board a ship plying to or from British Indian ports whether on account of himself or another person.

2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty.

(a) If the income amounts to Rs. 2,000 per annum, or Rs. 166-10-8 per mensem, or upwards—five pies in the rupee.

(b) If the income is less than Rs. 2,000 per annum, or Rs. 166-10-8 per mensem, — four pies in the rupee.

Interest becoming due on or after the first day of April, 1886, and payable in British India, on—

(a) promissory notes, debentures, stock or other securities of the Government of India (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or

(b) bonds or debentures charged by the Imperial Parliament on the revenues of India, or

(c) debentures or other securities for money issued by or on behalf of a local authority or company.

Any source of income not included in Part I, Part II or Part III of this schedule.

PART II.

PROFITS OF COMPANIES.

Five pies in the rupee on the whole of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then on the whole of the nett profits so made during the year ending on the said thirty-first day of March.

PART III.

INTEREST ON SECURITIES.

Five pies in the rupee on such interest, unless the owner of the security produces a certificate signed by the Collector that his annual income from all sources is less than Rs. 500, in which case no deduction shall be made from the interest, or unless he produces a like certificate that his income from all sources is less than Rs. 2,000, in which case the rate shall be four pies in the rupee.

PART IV.

OTHER SOURCES OF INCOME.

(a) If the annual income is assessed at—

not less than Rs. 500 but less than Rs. 750	the tax shall be Rs. 750
" " " 750	" " 1,000
" " " 1,000	" " 1,250
" " " 1,250	" " 1,500
" " " 1,500	" " 1,750
" " " 1,750	" " 2,000

(b) If the annual income is assessed at Rs. 2,000 or upwards—five pies in the rupee on the income.

THE THIRD SCHEDULE.

FORM OF PETITION.

(See section 25.)

TO THE COLLECTOR OF

The day of 1886.

The petition of A. B. of

Sheweth as follows—

- 1.—Under Act No. 11 of 1886, your petitioner has been assessed in the sum of rupees for the year commencing the first day of April, 1886.
- 2.—Your petitioner's income and profits accruing and arising from (here specify petitioner's trade or other source or sources of income or profits, and the place or places at which such income or profits accrues or arise) for the year ending the day of last the were rupees

[as will appear from the documents of which a list is presented herewith,*]

3.—Such income and profits actually accrued and arose during a period of months and days (here state the exact number of months and days in which the income and profits accrued and arose).

4.—During the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly [or that he may be declared not to be chargeable under the said Act].

(Signed) A. B.

Form of Verification.

I, A. B. the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) A. B.

* These words are to be inserted if the petitioner relies on documents. The list, if the petitioner so wishes, may be presented in a sealed envelope.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill for imposing a tax on income derived from sources other than agriculture was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January, 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill for imposing

From the Officiating Secretary to the Government of Bengal, No. 31, dated the 7th January, 1886.

Telegram from the Financial Secretary to the Government of Bombay, dated the 11th January, 1886.

Telegram from the Chief Commissioner of Assam, dated the 11th January, 1886.

Telegram from the Resident, Hyderabad, dated 9th January, 1886.

Telegram from the Secretary to the Government of the Punjab, dated the 9th January, 1886.

Telegram from the Chief Secretary to the Government of Madras, dated the 11th January, 1886.

Note by A. Smith, Esq., Commissioner, Presidency Division, Bengal.

From the Secretary to the Government of the North-Western Provinces and Oudh, No. 5—XIII-101-2, dated the 9th January, 1886.

Telegram from the Secretary to the Chief Commissioner, Central Provinces, dated the 11th January, 1886.

Letter from James L. Mackay, Esq., to the Hon'ble R. Steel, No. 17, dated the 13th January, 1886.

Letter from H. B. H. Turner, Esq., to the Hon'ble R. Steel, dated the 13th January, 1886.

Memorandum by Dosabhai Framji, Esq., C.S.I., Presidency Magistrate, Bombay.

Letter from the Secretary, Indian Jute Manufacturers' Association, dated the 13th January, 1886.

Telegram from the Chief Commissioner, Ajmer-Merwara, dated the 15th January, 1886.

From the Officiating Secretary, Board of Revenue, Lower Provinces, No. 34 B., dated the 16th January, 1886.

Letter from the Secretary to the Bengal Chamber of Commerce, dated the 16th January, 1886.

Memorial from the Managers, Agents and Secretaries of the leading Life Assurance Companies carrying on business in India, dated the 16th January, 1886.

Telegram from the Bombay Chamber of Commerce, dated 19th January, 1886.

incomes will be assessable, and that the Government should at once be in a position to frame the necessary rules for assessment.

3. In section 5 we have, with adverting to section 24 (section 23 of the Bill as introduced), inserted a clause (clause (c)) excepting from liability to the tax the whole of the annual value of buildings which landholders and agriculturists own and occupy on, or in the immediate neighbourhood of, the land they hold and cultivate, and which are necessary to them in the exercise of their vocation as landholders and agriculturists. Thus, while a landholder will be exempt from the tax in respect of the annual value of the homestead (if any) appurtenant to his land, he will be assessable in respect of any other house he may own and occupy.

4. We have inserted in the same section a further clause (clause (g)), based on the English law, excepting from liability to the tax any portion, not exceeding one-sixth, of his income which a person pays either to the Government or to a company in respect of life-insurance or deferred annuity.

5. Clause (e) of section 5 (clause (c) of that section in the Bill as introduced) is based on a similar clause in Act VIII of 1872. The exemption appears to us to be sufficient to cover educational endowments, and does not, as has been suggested, open a door to the evasion of the Act by colourable gifts to idols or any like device.

6. We have omitted sub-section (2) of the same section in the Bill as introduced. There appears to us not to be sufficient ground for making, between official salaries and other incomes, the distinction which was proposed in that sub-section.

7. By the new sub-section (2) appended to section 5, we have made it clear that a salaried manager of land is not exempt from the tax by reason only of the income of his employer being exempt therefrom.

8. We have ascertained that companies and some other private employers are much opposed to that provision of the Bill as introduced which imposed on them the duty of deducting the tax from the salaries of their employes. To the argument that there was such a provision in force in the years 1869-72, they reply that the provision was then a fruitful cause of misunderstanding and disagreement between them and their subordinates. Under these circumstances it appears to us that companies ought not to be compelled to collect the tax. We have therefore modified section 5 of the Bill, and empowered the Collector, by a new section (section 9), to enter into an arrangement with any private employer, on terms to be mutually agreed on, for the collection by the employer of the tax payable by his employes.

9. Section 10 of the Bill as introduced followed the Acts of 1869 and 1872 in making special provision for the taxation of shipping companies. It has been stated, and we have satisfied ourselves, that the provision was unworkable and, in practice, inoperative. It has therefore been omitted from section 11, and the second schedule, of the Bill as amended by us: and we have added to section 5 a special exception (clause (d)) in favour of shipping companies incorporated or registered out of British India and having their principal places of business out of India and their ships ordinarily engaged in sea-going traffic out of Indian waters.

10. To section 18 (section 17 of the Bill as introduced) we have added clauses empowering the Local Government to authorise the Collector in any specified town or place to publish general notices inviting tax-payers to make returns of their income, and in any presidency-town to serve special notices on individual tax-payers inviting them to make such returns.

11. In section 24 (section 23 of the Bill as introduced) we have provided for houses occupied by their owners being assessed at five-sixths, instead of nine-tenths, of their annual value. We have thus reverted to the principle of section 132 of Act XXXII of 1860.

12. We have so modified section 27 (section 26 of the Bill as introduced) as to require the Commissioner to call for the record in the case of a petition for the revision of any assessment of two hundred and fifty rupees or upwards.

13. In section 30 (section 29 of the Bill as introduced) we have provided for the continuance of the summary process of recovery described in section 24 of the Bengal License Act, 1880.

14. In sub-section (5) of the same section we have provided that no proceedings for the recovery of any sum payable under the Act shall be commenced after the expiration of three months from the last day of the year in respect of which the sum is payable. The section as amended by us is more restrictive on the revenue-authorities than the corresponding section of the Bengal License Act, 1880, and less so than the corresponding section of the Northern India License Act, 1878.

15. In section 31 provision has been made, as in Act XXXII of 1860, for composition of the tax.

16. Seeing that provision is made in Chapter IV for revision of assessment, we think that section 32, sub-section (1), of the Bill as introduced should be omitted, and that section 31 of that Bill may also be omitted, as being likely, by suggesting the disturbance of settled assessments, to create irritation with which the additional revenue raised under the section would be incommensurate.

17. In section 38 of the Bill as amended by us (section 37 of the Bill as introduced) we have provided for rules being made for securing secrecy in regard to information furnished in documents relating to incomes of assesseees.

18. We have deemed it desirable to specify more particularly than in section 40 of the Bill as introduced the information which may be required by a Collector for the purposes of the Act. We have, therefore, for that section substituted sections 41 to 45 of the Bill as amended.

19. We have modified section 4 (section 41 of the Bill as introduced) by providing that the delivery of a letter duly posted shall only be presumed, and we have required the letter to be registered.

20. From the first column of Part III of the second schedule to the Bill as introduced we have omitted the clause relating to stock of, or shares in, guaranteed railway companies. The clause is unnecessary, as all railway companies will be assessed on their nett earnings. We have, however, provided in new clause (c) of Part III for the recovery, in the manner prescribed in section 13, of the interest on debentures issued by companies.

21. The publication ordered by the Council has been made as follows:—

<i>Gazette.</i>	<i>In English.</i>	<i>Date.</i>
Gazette of India	...	5th, 9th and 16th January, 1886
Fort St. George Gazette	...	20th January, 1886.
Bombay Government Gazette	...	14th January, 1886.
Calcutta Gazette	...	13th and 20th January, 1886.
North-Western Provinces and Oudh Government Gazette	...	16th January, 1886.
Central Provinces Gazette	...	16th January, 1886.

22. We do not think that the measure has been so altered as to require re-publication and we recommend that it be passed as now amended.

A. COLVIN.
C. P. ILBERT.
T. C. HOPE.
V. N. MANDLIK.*
PEARI MOHAN MUKERJI.†
J. W. QUINTON.
ROBERT STEEL.
W. W. HUNTER.

The 22nd January, 1886.

* I differ from the majority on sections 1, 5, clause (d), and section 24. I think the Bill should terminate in one or two years; I think clause (d), section 5, should be modified or left out, and section 24 should be made applicable only to houses in principal towns and cities.

V. N. MANDLIK.

† I sign this Report with reservation of opinion on the following provisions, namely, (1) "and in each subsequent year" in section 4; (2) clause (f) of section 5; and (3) section 24.

PEARI MOHAN MUKERJI.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

(Third publication.)

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information:—

ACT NO. III OF 1886.

An Act to amend the Northern India Ferries Act, 1878.

WHEREAS it is expedient to amend the Northern India Ferries Act, 1878; It is hereby enacted as follows:—

Substitution of new section for section 8, and amendment of sections 12 and 15.

1. (1) For section 8 the following shall be substituted, namely:—

"8. The tolls of any public ferry may, from time to time, be let by public auction for a term not exceeding five years with the approval of the Commissioner, or by public auction, or otherwise than by public auction, for any term with the previous sanction of the Local Government.

"The lessee shall conform to the rules made under this Act for the management and control of the ferry, and may be called upon by the officer in whom the immediate superintendence of the ferry is vested, or, if the ferry is managed by a municipal or other public body under section 7 or section 7A, then by that body, to give such security for his good conduct and for the punctual payment of the rent as the officer or body, as the case may be, thinks fit.

"When the tolls are put up to public auction, the said officer or body, as the case may be, or the officer conducting the sale on his or its

behalf, may, for reasons recorded in writing, refuse to accept the offer of the highest bidder, and may accept any other bid, or may withdraw the tolls from auction."

(2) For section 12, clause (b), the following shall be substituted, namely:—

"(b) for regulating the time and manner at and in which, and the terms on which, the tolls of such ferries may be let by auction, and prescribing the persons by whom auctions may be conducted.

(3) In the third paragraph of section 15, for the word "auction" the word "lease" shall be substituted.

Amendment of section 13, and substitution of new section for section 26.

2. (1) For the first paragraph of section 13 the following shall be substituted, namely:—

"Except with the sanction of the Magistrate of the district or of such other officer as the Local Government may, from time to time, appoint in this behalf, by name or in virtue of his office, no person shall establish, maintain or work a ferry to or from any point within a distance of two miles from the limits of a public ferry."

(2) In the second proviso to the said section, after the word "boats" the words "which do not ply for hire or" shall be inserted.

(3) For section 26 the following shall be substituted, namely:—

"26. Whoever establishes, maintains or works a ferry in contravention of the provisions of section 13 shall be punished with fine which may extend to five hundred rupees, and with a further fine which may extend to one hundred rupees for every day during which the ferry is maintained or worked in contravention of those provisions."

Penalty for maintaining private ferry within prohibited limits.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the Northern India Ferries Act, 1878, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January 1886:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Northern India Ferries Act, 1878, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

From Officiating Secretary to Chief Commissioner, Assam, No. 1620, dated 3rd September, 1885 [Paper No. 1].
 From Chief Commissioner, Ajmer-Merwara, No. 1098, dated 6th October, 1885 [Paper No. 2].
 From Officiating Secretary to Chief Commissioner, Central Provinces, No. 2790, dated 31st October, 1885 [Paper No. 3].
 From Secretary to Government, North-Western Provinces and Oudh, No. 1596—XII-739, dated 12th November, 1885 [Paper No. 4].
 From Officiating Secretary to Government, Punjab, No. 922, dated 17th November, 1885, and enclosures [Paper No. 5].
 From Officiating Secretary to Government, Punjab, No. 1080, dated 28th December, 1885, and enclosures [Paper No. 6].

municipal or other public body, that body may let the ferry, subject only to the restrictions to which the District Magistrate would be subject if the ferry were under his immediate superintendence.

3. The amendment of clause (b) of section 12 is a consequence of the amendment of section 8.

4. We have so amended the second proviso to section 13 as to maintain the existing law with respect to boats which do not ply for hire.

5. The publication ordered by the Council has been made as follows:—

<i>Gazette.</i>	<i>In English.</i>	<i>Date.</i>
Gazette of India	...	15th, 22nd and 29th August, 1885.
North-Western Provinces and Oudh Government Gazette	...	22nd and 29th August, and 1st September, 1885.
Punjab Government Gazette	...	24th and 27th August, and 3rd September, 1885.
Central Provinces Gazette	...	22nd and 29th August, and 5th September, 1885.

6. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

The 21st January, 1886.

T. C. HOPE.
 C. P. ILBERT.
 J. W. QUINTON.
 W. W. HUNTER.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information :—

ACT NO. IV OF 1886.

An Act to amend section 265 of the Indian Contract Act, 1872.

WHEREAS it is expedient to amend section 265 of the Indian Contract Act, 1872; It is here-

by enacted as follows :—

New section substituted for section 265, Indian Contract Act. I. For section 265 of the said Act the following shall be substituted, namely :—

"265. Where a partner is entitled to claim a dissolution of partnership, or where a partnership has terminated, the Court may, in the absence of any contract to the contrary, wind up the business of the partnership, provide for the payment of its debts and distribute the surplus according to the shares of the partners respectively."

2. In section 213 of the Code of Civil Procedure, XIV of 1882, repeal of part of section 213, Act XIV, 1882. are the words and figures from and including the word "applications" to the end of the section are hereby repealed.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following report of the Select Committee on the Bill to amend section 265 of the Indian Contract Act, 1872, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 22nd January, 1886 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend section

From Officiating Registrar, High Court, Calcutta, No. 990, dated 20th March, 1885, and enclosure [Papers No. 1].
From Officiating Secretary to Chief Commissioner, Assam, No. 577, dated 18th April, 1885 [Paper No. 2].
From Secretary for Herar to Resident, Hyderabad, No. 1816, dated 15th April, 1885 [Paper No. 3].
From Officiating Secretary to Chief Commissioner, British Burma, No. 300—161, dated 16th April, 1885, and enclosure [Papers No. 4].
From Chief Commissioner, Ajmer-Merwara, No. 458, dated 2nd May, 1885, and enclosure [Papers No. 5].
From Chief Secretary to Government, Madras, No. 1098, dated 27th April, 1885, and enclosure [Papers No. 6].
From Secretary to Chief Commissioner, Coorg, No. 207—26, dated 4th May, 1885 [Paper No. 7].
From Assistant Secretary to Chief Commissioner, Central Provinces, No. 1722—64, dated 8th May, 1885 [Paper No. 8].
From Acting Under-Secretary to Government, Bombay, No. 3277, dated 11th May, 1885, and enclosure [Papers No. 9].
From Secretary to Government, North-Western Provinces and Oudh, No. 477—VII-72-20, dated 7th May, 1885, and enclosure [Papers No. 10].
From Officiating Secretary to Government, Punjab, No. 509, dated 15th May, 1885, and enclosure [Papers No. 11].
From Secretary to Government, Bengal, No. 317 J. D., dated 11th May, 1885, and enclosure [Papers No. 12].
From Registrar, High Court, Calcutta, No. 2511, dated 24th September, 1885, and enclosure [Papers No. 13].

265 of the Indian Contract Act, 1872, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report.

2. We have so framed the new section which it is proposed to substitute for section 265 as to make it a declaration of law consistent with the form of plaint No. 113 scheduled to the Code of Civil Procedure, and to show that a partner may apply to have the partnership wound up not only after its termination but also when he is entitled to claim a dissolution.

3. We have not overlooked the difficulties pointed out by Mr. Justice Field and others as

to the valuation and place of trial of suits under this section, but those difficulties, not being limited to suits of this class, should, we think, be considered separately and with care.

4. The publication ordered by the Council has been made as follows:—

		<i>In English.</i>		<i>Date.</i>
<i>Gazette.</i>				
Gazette of India	21st and 28th February, and 7th March, 1885.
Fort Saint George Gazette	10th March, 1885.
Bombay Government Gazette	26th February, and 5th and 12th March, 1885.
Calcutta Gazette	26th February, and 4th and 11th March, 1885.
North-Western Provinces and Oudh Government Gazette	28th February, and 7th and 14th March, 1885.
Punjab Government Gazette	12th, 19th and 26th March, 1885.
Central Provinces Gazette	28th February, and 7th and 14th March, 1885.
British Burma Gazette	14th, 21st and 28th March, 1885.
Assam Gazette	14th and 28th March, 1885.
Coorg District Gazette	1st May, 1885.

		<i>In the Vernaculars.</i>		<i>Date.</i>
<i>Province.</i>		<i>Language.</i>		
Madras	...	Kanarese...	...	23rd June, 1885.
Bombay	...	Maráthi } Guzaráthi }	...	26th March, 1885.
		Kanarese...	...	28th May, 1885.
Bengal	...	Bengali ...	...	17th, 24th and 31st March, 1885.
		Hindi ...	...	24th and 31st March, and 7th April, 1885.
		Urdu ...	...	9th, 16th and 23rd April, 1885.
North-Western Provinces and Oudh	...	Urdu ...	...	14th, 21st and 28th March, 1885.
Punjab	...	Urdu ...	...	23rd and 30th March, and 6th April, 1885.
Central Provinces	...	Hindi ...	...	4th, 11th and 18th April, 1885.
British Burma	...	Burmese ...	...	18th and 25th April, and 2nd May, 1885.
Assam	...	Bengali ...	...	4th April, 1885.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

C. P. ILBERT.
S. C. BAYLEY.
V. N. MANDLIK.
H. ST. A. GOODBICH.
G. H. P. EVANS.
J. W. QUINTON.

The 20th January, 1886.

S. HARVEY JAMES,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 29th January, 1886, and is hereby promulgated for general information:—

ACT NO. V OF 1886.

THE MIRZAPUR STONE MAHÁL
ACT, 1886.

CONTENTS.

SECTIONS.

1. Short title and commencement.
2. Repeal.
3. Definitions.

Rights of the Government and the Public.

4. Right of the Government to levy duty.
5. Prohibition of levy of duty by proprietors.
6. Right of the public to quarry stone.

Rules.

7. Power to make rules.
8. Procedure for making rules.
9. Publication of rules.
10. Deferred operation of rules altering duty.

Offences.

11. Penalties for evasion of duty.
12. Burden of proof as to payment of duty.
13. Limitation for prosecutions.
14. Saving of prosecutions under other laws.

Arrest, Seizure and Search.

15. Powers of officers.
16. Search-warrants.

Recovery of Duty.

17. Recovery of duty.

Appeal and revision.

18. Appeal and revision.

Miscellaneous.

SECTIONS.

19. Saving of existing rates of duty.
20. Exemption of the inhabitants of the hills.

THE SCHEDULE.—LANDS EXCLUDED FROM THE
AREA COMPRISED IN THE
DISTRICT OF MIRZAPUR.

An Act to declare and amend the Law relating to the Stone Mahál in the District of Mirzapur in the North-Western Provinces.

WHEREAS it is expedient to declare and amend the law relating to the Stone Mahál in the district of Mirzapur in the North-Western Provinces; It is hereby enacted as follows:—

Preliminary.

1. (1) This Act may be called the Mirzapur Stone Mahál Act, 1886; and

(2) It shall come into force on such day as the Local Government, by notification in the official Gazette, appoints.

(3) The power conferred by this Act on the Local Government to make rules may be exercised at any time after the passing of this Act; but a rule so made shall not take effect until the Act comes into force.

2. On and from the day on which this Act comes into force, Bengal

Regulation II of 1860 (a Regulation for laying open to public use the stone quarries at Chanar, Ghásipur [properly called Ghásipur] and Mirzapur, in the Province of Benares, subject to a fixed duty) shall be repealed.

3. In this Act, unless there is something repugnant in the subject or context,—

Definitions.

(1) "the district" means the whole of the area comprised in the district of Mirzapur as constituted at the time of the passing of this Act, except the lands described in the schedule to this Act:

(2) "Collector" means the Collector of the Mirzapur district, and includes an Assistant Collector of the first class empowered by him to perform any of the functions of the Collector under this Act:

The Mirzapur Stone Mahál Act, 1885.

(Sections 4-9.)

(3) "Commissioner" means the Commissioner of the Benares Division:

(4) "Board" means the Board of Revenue of the North-Western Provinces:

(5) "quarry" means to take from the surface as well as to extract from a quarry:

(6) "transport" means to remove from one place to another within the district:

(7) "proprietor" includes an assignee of land-revenue and any person claiming under a proprietor or exercising any of the rights of a proprietor.

Rights of the Government and the Public.

4. The Government is entitled to levy duty on all stone quarried in the district.

5. No proprietor of any land in any part of the district is entitled to impose any prohibition or restriction, or to demand or receive any sum by way of rent, premium, duty or price, in respect of the opening of a quarry, or the quarrying of stone, in the land, or in respect of the storing of stone at the quarry or the transport of stone over the land, or, save as may be provided by rules made under this Act, to receive from any person any compensation whatever in respect of any of the matters aforesaid.

6. (1) Subject to the rules made under this Act, any person is entitled to open a quarry, or quarry stone, in any land in any part of the district, and to store the stone at the quarry, and to transport it over any land.

(2) A person may, so far as the rules made under this Act permit, acquire an exclusive right to open a quarry, or quarry stone, within certain local limits in any part of the district, and may retain the right so long as those rules permit.

(3) If a dispute as to the right referred to in sub-section (1), to open a quarry, or quarry stone, in any land, or as to the existence of or mode of exercising an exclusive right referred to in sub-section (2), to open a quarry, or quarry stone, within certain local limits, arises between any persons, or if a dispute as to the right to store stone on, or transport stone over, any land arises between the person claiming to store or transport the stone and the proprietor of the land, it shall, on application for that purpose by either of the disputing parties to the Collector, be decided by him.

(4) A Civil Court shall not take cognizance of any such dispute, or in any suit or proceeding whatever make any decree or order whereby any party to the dispute may be bound with respect to the subject-matter thereof either directly or indirectly.

Rules.

7. (1) The Local Government may, from time to time, make rules consistent with this Act to regulate

within the whole or any specified part of the district all or any of the following matters:—

(a) the quarrying of stone, and the places where stone may be quarried;

(b) conflicting claims to exercise the right of opening a quarry or quarrying stone;

(c) the conditions on the fulfilment of which a person is to acquire an exclusive right of opening a quarry, or quarrying stone, within certain local limits, and how that right may cease to exist;

(d) the compensation to be paid for injury caused to crops or arable land by the quarrying, storing or transport of stone, and the authority by which the compensation is to be determined;

(e) the transport of stone;

(f) the storing of stone;

(g) the classification of stones, the rate or rates of duty to be paid in respect of each class of stone to the Government or to a farmer to whom the Government has leased the duties leviable thereon, and the time when, the place where, and the persons by whom, the duty is to be paid;

(h) the exemptions from, or reductions of, duty to be allowed, the conditions to attach to those exemptions or reductions, and the consequences to ensue on the breach of any of those conditions;

(i) the custody and disposal of stone confiscated or seized under this Act; and

(j) generally for carrying out the purposes of this Act.

(2) In making a rule under this section the Local Government may direct that a breach of it shall be punishable with fine which may extend to one hundred rupees, and, when the breach is a continuing breach, with a further fine which may extend to ten rupees for every day after the first during which the breach continues.

8. (1) The Local Government shall, before making any rules under section 7, publish a draft of the proposed rules for the information of persons interested.

(2) The publication shall be made in such manner as in the opinion of the Local Government is sufficient.

(3) A notice shall be published with the draft specifying a date at or after which the draft will be taken into consideration.

(4) The Local Government shall, before making the rules, receive and consider any objection or suggestion which is made by any person with respect to the draft before the date so specified.

9. Every rule made under section 7 shall be published in the official Gazette in English and in such other language or languages as the Local Government directs, and that publication shall be conclusive proof that the rule has been made as required by section 8.

The Mirzapur Stone Mahál Act, 1886.

(Sections 10-18.)

10. If a rule made under section 7, sub-section (1), clause (g), alters the rate of duty to be paid in respect of any class of stone, it shall not have effect till the expiration of one year from the date on which it is published.

Offences.

11. If any person evades, or attempts to evade, or abets the evasion of, the payment of any duty payable under a rule made under section 7, sub-section (1), clause (g), he shall be punished with fine which may extend to two hundred rupees and twenty times the duty payable on the stone in respect of which the offence was committed, and the Court convicting him may further order the confiscation of the stone.

12. The burden of proving that duty has been paid on stone in respect of which a prosecution for an offence under section 11 has been instituted shall lie on the accused person.

13. A prosecution for an offence under section 11 or against a rule made under section 7 shall not be instituted after the expiration of six months from the commission of the offence.

14. Nothing in this Act shall prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence under section 11 or against a rule made under section 7, or from being liable under that other law to any other or higher punishment or penalty than that provided by section 11 or a rule made under section 7:

Provided that a person shall not be punished twice for the same offence.

Arrest, Seizure and Search.

15. (1) Any officer whom the Collector, with the previous sanction of the Commissioner, may empower in this behalf, may—

(a) proceed, in respect of an offence under section 11 or against a rule made under section 7 which in his presence a person commits or is accused of committing, in the same manner as a police-officer may proceed, under section 57 of the Code of Criminal Procedure, 1882, in respect of a non-cognizable offence which in his presence a person commits or is accused of committing; and

(b) seize any stone in respect of which he has reason to believe that an offence under

section 11 or against a rule made under section 7 has been committed; and, if the stone is being transported, use, for the removal thereof to the nearest place appointed for the custody of stone seized under this Act, any animals and conveyances used in transporting it.

(2) The powers conferred by this section may be exercised as well beyond as within the limits of the district, and if in the exercise of those powers a person is arrested or stone is seized beyond those limits, then, notwithstanding anything in this Act, the person arrested shall be liable to be dealt with, and the stone seized to be disposed of, in the same manner as if he had been arrested or it had been seized, within those limits.

16. (1) A Magistrate may issue his warrant for the search, after sunrise and before sunset, of any building, vessel or place in which he has reason to believe that stone in respect of which an offence under section 11 or against a rule made under section 7 has been committed is kept or concealed, and for the seizure of any stone found there.

(2) The provisions of the Code of Criminal Procedure, 1882, relating to searches under that Code shall, so far as the same are applicable, apply to searches under this section.

Recovery of Duty.

17. An arrear of duty payable to the Government under a rule made under section 7, sub-section (1), clause (g), and an arrear due from a farmer of duties payable on stone, may be recovered from the person primarily liable to pay the same to the Government, or from his surety (if any), as if it were an arrear of land-revenue.

Appeal and revision.

18. (1) Decisions and orders passed under this Act or any rule thereunder by an Assistant Collector, whether as Collector or otherwise, shall be appealable to the Collector of the Mirzapur district in the manner provided by the law for the time being in force in the district respecting appeals from the orders of an Assistant Collector to the Collector in matters pertaining to land-revenue.

(2) Decisions and orders passed by the Collector of the Mirzapur district under this Act or any rule thereunder shall be appealable to the Commissioner in the manner provided by the law aforesaid respecting appeals from the orders of the Collector to the Commissioner.

(3) The Board may revise any decision or order passed under this Act or any rule thereunder by an Assistant Collector, whether as Collector or

The Mirzapur Stone Mahal Act, 1886.
(Sections 19-20.)

otherwise, or by the Collector of the Mirzapur district, or under sub-section (2) by the Commissioner.

Miscellaneous.

19. The rates of duty actually levied at the time of the passing of this Act shall continue to be levied until the Act comes into force, and shall then be deemed to have been prescribed by a rule made under section 7, sub-section (1), clause (g).

20. (1) Notwithstanding anything hereinbefore contained, but subject to any rules which the Local Government may from time to time make to regulate the enjoyment of the privilege hereby conferred, the inhabitants of the tract south of the Vindhya range of hills shall be exempt from the payment of duty on stones quarried by them within the limits of that tract for their own use within those limits.

(2) The Local Government may, from time to time, by notification in the official Gazette, define the limits of the said tract for the purposes of this section.

THE SCHEDULE.

LANDS EXCLUDED FROM THE AREA COMPRISED IN THE DISTRICT OF MIRZAPUR.
(See section 3, sub-section (1).)

Village.	Remarks.
<div> <div>Ramit</div> <div> Bajtha Baghaura Rajman Pali Samatia Bacha Khurd Basaura Chak Kothara Chak Madari Dogaoli Rasauli Kothara Ghunguli Hargarb </div> </div>	These villages were transferred from the Allahabad district in 1840.
<div> <div>Upraudh</div> <div> Nairi Kutari Durjanipur Deohat Mahuat Maheshpur Katra Lahoria Doh Ibhat-sam Nadimgachi </div> </div>	These villages were transferred from the Allahabad district in 1861.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to declare and amend the law relating to the Stone Mahal in the District of Mirzapur in the North-Western Provinces, was presented to the Council of the Governor (General of India for the purpose of making Laws and Regulations on the 22nd January, 1886:—

LEGISLATIVE DEPARTMENT.

We, the undersigned, Members of the Select Committee to which the Bill to declare and amend the Law relating to the Stone Mahal in the District of Mirzapur in the North-Western Provinces was referred, have considered the Bill and the papers from Secretary to Government, North-Western Provinces and Oudh, No. 25, dated 30th November, 1885, and enclosure (Paper No. 1).

noted on the margin, and have now the honour to submit this our Report.

2. The Local Government and the Commissioner of the Benares Division are of opinion that jurisdiction with respect to disputes as to the existence of exclusive rights should be confined to the Revenue Courts. We concur in that opinion, and have amended section 8, sub-section (3), accordingly.

3. In section 15 we have provided that the officers of the Stone Mahal may exercise their powers of arrest and seizure as well beyond as within the limits of the district as defined in the Bill. Some of the quarries are on the borders of the district, and it is considered by the local authorities that the officials of the Stone Mahal should have power to seize stone which may be removed into an adjoining district without payment of duty.

4. In section 18 we have, at the instance of the Local Government, provided that decisions and orders passed by an Assistant Collector, whether acting as Collector or otherwise, shall be appealable to the Collector of the Mirzapur District.

5. The publication ordered by the Council has been made as follows:—

<i>Gazette.</i>	<i>In English.</i>	<i>Date.</i>
Gazette of India	...	17th, 24th and 31st October, 1885.
North-Western Provinces and Oudh Government Gazette	...	24th and 31st October, and 7th November, 1885

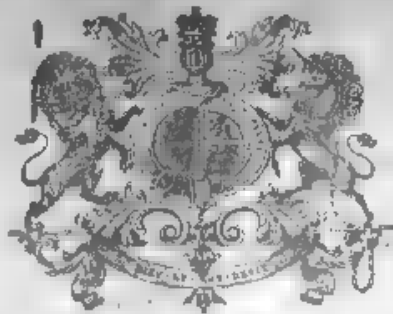
6. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

The 20th January, 1886.

C. P. ILBERT.
S. C. BAYLEY.
J. W. QUINTON.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 13, 1886.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

(First publication.)

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March, 1886, and is hereby promulgated for general information:—

ACT NO. VI OF 1886.

THE BIRTHS, DEATHS AND MARRIAGES REGISTRATION BILL, 1886.

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19. Duty of Registrar to register births and deaths of which notice is given.
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29. Addition of new section after section 18, Act III of 1872.
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 31. Addition of new section after section 8 of the Parsi Marriage and Divorce Act, 1865.

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RULES.

36. Power for Governor General in Council to make rules.
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An Act to provide for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes.

WHEREAS it is expedient to provide for the voluntary registration of births and deaths among certain classes of persons, for the more effectual registration of those births and deaths and of the marriages registered under Act III of 1872 or the Indian Christian Marriage Act, 1872, and of certain marriages registered under the Parsi Marriage and Divorce Act, 1865, and for the establishment of general registry offices for keeping registers of those births, deaths and marriages;

And whereas it is also expedient to provide for the authentication and custody of certain existing registers made otherwise than in the performance of a duty specially enjoined by the law of the country in which the registers were kept, and to declare that copies of the entries in those registers shall be admissible in evidence;

It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title and commencement.

1. (1) This Act may be called the Births, Deaths and Marriages Registration Act, 1886; and

(2) It shall come into force on such day as the Governor General in Council, by notification in the Gazette of India, directs.

(3) Any power conferred by this Act to make rules or to issue orders may be exercised at any time after the passing of this Act; but a rule or order so made or issued shall not take effect until the Act comes into force.

2. This Act extends to the whole of British India, and applies also, within the dominions of

Princes and States in India in alliance with Her Majesty, to British subjects in those dominions.

3. In this Act, unless there is something repugnant in the subject or context,—

Definitions.

"sign" includes mark, when the person making the mark is unable to write his name;

"prescribed" means prescribed by a rule made by the Governor General in Council under this Act; and

"Registrar of Births and Deaths" means a Registrar of Births and Deaths appointed under this Act.

4. Nothing in this Act, or in any rule made under this Act, shall affect any law heretofore or hereafter passed providing for the registration of births and deaths within particular local areas.

5. All powers conferred by this Act may be exercised from time to time as occasion requires.

CHAPTER II.

GENERAL REGISTRY OFFICES OF BIRTHS, DEATHS AND MARRIAGES.

Establishment of general registry offices and appointment of Registrars General.

6. (1) Each Local Government—

(a) shall establish a general registry office for keeping such certified copies of registers of births and deaths registered under this Act, or marriages registered under Act III of 1872 (to provide a form of marriage in certain cases) or the Indian Christian Marriage Act, 1872, or, beyond the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Bombay, under the Parsi Marriage and Divorce Act, 1865, as may be sent to it under this Act, or under any of the three last-mentioned Acts, as amended by this Act; and

(b) may appoint to the charge of that office an officer, to be called the Registrar General of Births, Deaths and Marriages, for the territories under its administration;

(2) Provided that the Governor of Bombay in Council may, with the previous sanction of the Governor General in Council establish two general registry offices and appoint two Registrars General of Births, Deaths and Marriages for the territories under his administration; one of such general registry offices and of such Registrars General being established and appointed for Sind and the other for the other territories under the administration of the Governor of Bombay in Council.

7. Each Registrar General of Births, Deaths and Marriages shall cause indexes of all the certified copies of registers sent to his office under this Act, or under Act III of 1872, the Indian Christian Marriage Act, 1872, or the Parsi Marriage and Divorce Act, 1865, as amended by this Act, to be made and kept in his office, in the prescribed form.

8. Subject to the payment of the prescribed fees, the indexes so made shall be at all reasonable times open to inspection by any person applying to inspect them, and copies of entries in the certified copies of the registers to which the indexes relate shall be given to all persons applying for them.

*The Births, Deaths and Marriages Registration Act, 1886.**(Chapter III.—Registration of Births and Deaths.—Sections 9-17.)*

9. A copy of an entry given under the last foregoing section shall be certified by the Registrar General of Births, Deaths and Marriages, or by an officer authorised in this behalf by the Local Government, and shall be admissible in evidence for the purpose of proving the birth, death or marriage to which the entry relates.

10. Each Registrar General of Births, Deaths and Marriages shall exercise Superintendence of and Registrars by Registrar General. a general superintendence over the Registrars of Births and Deaths in the territories for which he is appointed.

CHAPTER III.

REGISTRATION OF BIRTHS AND DEATHS.

A.—Application of this Chapter.

11. (1) The persons whose births and deaths shall, in the first instance, be registrable under this chapter are the following, namely:—

(a) in British India, the members of every race, sect or tribe to which the Indian Succession Act, 1865, applies, and in respect of which an order under section 332 of that Act is not for the time being in force, and all persons professing the Christian religion;

(b) in the dominions of Princes and States in India in alliance with Her Majesty, British subjects being members of a like race, sect or tribe, or professing the Christian religion;

(2) But the Local Government, by notification in the official Gazette, may, with the previous approval of the Governor General in Council, extend the operation of this chapter to any other class of persons either generally or in any local area.

B.—Registration Establishment.

12. The Local Government may appoint, either by name or by virtue of their office, so many persons as it thinks necessary to be Registrars of Births and Deaths for each local area within the territories under its administration as it may define and, if it sees fit, for any class of persons within any part of those territories.

13. The Governor General in Council may, by notification in the Gazette of India, appoint, either by name or by virtue of their office, so many persons as he thinks necessary to be Registrars of Births and Deaths for such local areas within the dominions of any Prince or State in India in alliance with Her Majesty as

he may define and, if he sees fit, for any class of persons within any part of those dominions.

14. Every Registrar of Births and Deaths shall be deemed to be a public servant within the meaning of the Indian Penal Code.

15. (1) The Local Government or the Governor General in Council, as the case may be, may suspend, remove or discontinue any Registrar of Births and Deaths.

(2) A Registrar of Births and Deaths may resign by notifying in writing to the Local Government or to the Governor General in Council, as the case may be, his intention to do so, and, on his resignation being accepted by the Local Government or the Governor General in Council, he shall be deemed to have vacated his office.

16. (1) Every Registrar of Births and Deaths shall have an office in the local area, or within the part of the territories or dominions, for which he is appointed.

(2) Every Registrar of Births and Deaths to whom the Local Government may direct this subsection to apply shall attend at his office for the purpose of registering births and deaths on such days and at such hours as the Registrar General of Births, Deaths and Marriages may direct, and shall cause to be placed in some conspicuous place on or near the outer door of his office his name, with the addition of Registrar of Births and Deaths for the local area or class for which he is appointed, and the days and hours of his attendance.

17. (1) When any Registrar of Births and Deaths to whom the Local Government may direct this subsection to apply, not being a Registrar of Births and Deaths for a local area in the town of Calcutta, Madras or Bombay, is absent, or when his office is temporarily vacant, any person whom the Registrar General of Births, Deaths and Marriages appoints in this behalf, or, in default of such appointment, the Judge of the District Court within the local limits of whose jurisdiction the Registrar's office is situate, or such other officer as the Local Government appoints in this behalf, shall be the Registrar of Births and Deaths during such absence or until the Local Government fills the vacancy.

(2) When any such Registrar of Births and Deaths for a local area in the town of Calcutta, Madras or Bombay is absent, or when his office is temporarily vacant, any person whom the Registrar General of Births, Deaths and Marriages appoints in this behalf shall be the Registrar of Births and Deaths during such absence or until the Local Government fills the vacancy.

*The Births, Deaths and Marriages Registration Act, 1886.**(Chapter III.—Registration of Births and Deaths.—Sections 18-24.)*

(3) The Registrar General of Births, Deaths and Marriages shall report to the Local Government all appointments made by him under this section.

18. The Local Government shall supply every Registrar of Births and Deaths with a sufficient number of register books of births and of register books of deaths, and shall make suitable provision for the preservation of the records connected with the registration of births and deaths.

C.—Mode of Registration.

19. Every Registrar of Births and Deaths, on receipt of notice of a birth or death within the local area or among the class for which he is appointed, shall, if the notice is given within the prescribed time and in the prescribed mode by a person authorized by this Act to give the notice, forthwith make an entry of the birth or death in the proper register book:

Provided that—

- (a) if he has reason to believe the notice to be in any respect false, he may refuse to register the birth or death until he receives an order from the Judge of the District Court directing him to make the entry and prescribing the manner in which the entry is to be made; and
- (b) he shall not enter in the register the name of any person as father of an illegitimate child, unless at the request of the mother and of the person acknowledging himself to be the father of the child.

20. Any of the following persons may give notice of a birth, namely:—

- (a) the father or mother of the child;
- (b) any person present at the birth;
- (c) any person occupying, at the time of the birth, any part of the house wherein the child was born and having knowledge of the child having been born in the house;
- (d) any medical practitioner in attendance after the birth and having personal knowledge of the birth having occurred;
- (e) any person having charge of the child.

21. Any of the following persons may give notice of a death, namely:—

- (a) any relative of the deceased having knowledge of any of the particulars required to be registered concerning the death;
- (b) any person present at the death;
- (c) any person occupying, at the time of the death, any part of the house wherein

the death occurred and having knowledge of the deceased having died in the house;

- (d) any person in attendance during the last illness of the deceased;
- (e) any person who has seen the body of the deceased after death.

22. (1) When an entry of a birth or death has been made by the Registrar of Births and Deaths under section 19, the person giving notice of the birth or death must sign the entry in the register in the presence of the Registrar.

(2) Until the entry has been so signed, the birth or death shall not be deemed to be registered under this Act.

(3) When the birth of an illegitimate child is registered, and the mother and the person acknowledging himself to be the father of the child jointly request that that person may be registered as the father, the mother and that person must both sign the entry in the register in the presence of the Registrar.

23. The Registrar of Births and Deaths shall, on application made at the time of registering any birth or death by the person giving notice of the birth or death, and on payment by him of the prescribed fee, give to the applicant a certificate in the prescribed form, signed by the Registrar, of having registered the birth or death.

24. (1) Every Registrar of Births and Deaths in British India shall send to the Registrar General of Births, Deaths and Marriages for the territories within which the local area or class for which he is appointed is situated or resides, at the prescribed intervals, a true copy certified by him, in the prescribed form, of all the entries of births and deaths in the register book kept by him since the last of those intervals.

Provided that in the case of Registrars of Births and Deaths who are clergymen of the Churches of England, Rome and Scotland the Registrar may, if so directed by his ecclesiastical superior, send the certified copies in the first instance to that superior, who shall send them to the proper Registrar General of Births, Deaths and Marriages.

In this sub-section "Church of England" and "Church of Scotland" mean the Church of England and the Church of Scotland as by law established respectively; and "Church of Rome" means the Church which regards the Pope of Rome as its spiritual head.

*The Births, Deaths and Marriages Registration Act, 1886.**(Chapter III.—Registration of Births and Deaths.—Sections 25-32.)*

(2) The provisions of sub-section (1) shall apply to every Registrar of Births and Deaths in the dominions of any Prince or State in India in alliance with Her Majesty, with this modification that the certified copies referred to in that sub-section shall be sent to such one of the Registrars General of Births, Deaths and Marriages as the Governor General in Council, by notification in the Gazette of India, appoints in this behalf.

25. (1) Every Registrar of Births and Deaths shall, on payment of the prescribed fees, at all reasonable times, allow searches to be made in the register books kept by him, and give a copy of any entry in the same.

(2) Every copy of an entry in a register book given under this section shall be certified by the Registrar of Births and Deaths, and shall be admissible in evidence for the purpose of proving the birth or death to which the entry relates.

26. Notwithstanding anything in section 19, the Governor General in Council may make rules authorizing Registrars of Births and Deaths, on conditions and in circumstances to be specified in the rules, to register births and deaths occurring outside the local areas or classes for which they are appointed.

D.—Penalty for False Information.

27. If any person wilfully makes, or causes to be made, for the purpose of being inserted in any register of births or deaths, any false statement in connection with any notice of a birth or death under this Act, he shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

E.—Correction of Errors.

28. (1) If it is proved to the satisfaction of a Registrar of Births and Deaths that any entry of a birth or death in any register kept by him under this Act is erroneous in form or substance, he may, subject to such rules as may be made by the Governor General in Council with respect to the conditions and circumstances on and in which errors may be corrected, correct the error by entry in the margin, without any alteration of the original entry, and shall sign the marginal entry and add thereto the date of the correction.

(2) If a certified copy of the entry has already been sent to the Registrar General of Births, Deaths and Marriages, the Registrar of Births and Deaths shall make and send a separate certified copy of the original erroneous entry and of the marginal correction therein made.

CHAPTER IV.

AMENDMENT OF MARRIAGE ACTS.

29. After section 13 of Act III of 1872 (to provide a form of marriage in certain cases) the following section shall be inserted, namely:—

“13A: The Registrar shall send to the Re-

gistrar General of Births, Deaths and Marriages for the territories within which his district is situate, at such intervals as the Governor General in Council, from time to time, directs, a true copy certified by him, in such form as the Governor General in Council, from time to time, prescribes, of all entries made by him in the said marriage-certificate book since the last of such intervals.”

Transmission of certified copies of entries in marriage-certificate book to the Registrar General of Births, Deaths and Marriages.

30. In the Indian Christian Marriage Act, 1872, the following amendments shall be made, namely:—

Amendment of the Indian Christian Marriage Act, 1872. XV of 1872.

- (a) at the end of section 3, the words “Registrar General of Births, Deaths and Marriages” means a Registrar General of Births, Deaths and Marriages appointed under the Births, Deaths and Marriages Registration Act, 1886,” shall be added;
- (b) for the words “Secretary to the Local Government”, wherever they occur, and for the words “Secretary to a Local Government” in section 79, the words “Registrar General of Births, Deaths and Marriages” shall be substituted;
- (c) for the words “at such places as the Local Government directs” in section 62 the words “in the office of the Registrar General of Births, Deaths and Marriages for the territories of the Local Government by which the person who keeps the register book was licensed” shall be substituted; and
- (d) in section 81, after the words “Registrar General of Births, Deaths and Marriages” the words “in England” shall be added.

Addition of new section after section 8 of the Parsi Marriage and Divorce Act, 1865.

31. After section 8 of the Parsi Marriage and Divorce Act, 1865, the following section shall be inserted, namely:— XV of 1865

“8A. Every Registrar, except the Registrar appointed by the Chief Justice of the High Court of Judicature at Bombay, shall, at such intervals as the Governor General in Council from time to time directs, send to the Registrar General of Births, Deaths and Marriages for the territories administered by the Local Government by which he was appointed a true copy certified by him, in such form as the Governor General, from time to time, prescribes, of all certificates entered by him in the said register of marriages since the last of such intervals.”

CHAPTER V.

SPECIAL PROVISIONS AS TO CERTAIN EXISTING REGISTERS.

32. If any person in British India, or in the dominions of any Prince or State in India in alliance with Her Majesty, has for the time being the custody of any register or record of

Permission to persons having custody of certain records to send them within one year to Registrar General.

The Births, Deaths and Marriages Registration Act, 1886.

(Chapter V.—Special Provisions as to certain existing Registers.—Sections 33-37.)

birth, baptism, naming, dedication, death or burial of any persons of the classes referred to in section 11, sub-section (1), or of any register or record of marriage of any persons of the classes to which Act III of 1872 or the Indian Christian Marriage Act, 1872, or the Parsi Marriage and Divorce Act, 1865, applies, and if such register or record has been made otherwise than in performance of a duty specially enjoined by the law of the country in which the register or record was kept, he may, within one year from the date on which this Act comes into force, send the register or record to the office of the Registrar General of Births, Deaths and Marriages for the territories within which he resides, or, if he resides within the dominions of any such Prince or State as aforesaid, to such one of the Registrars General as aforesaid as the Governor General in Council, by notification in the Gazette of India, directs in this behalf.

33. (1) The Governor General in Council may appoint so many persons as he thinks fit to be Commissioners for examining the registers or records sent to the Registrar General of Births, Deaths and Marriages under the last foregoing section.

(2) The Commissioners so appointed shall hold office for such period as the Governor General in Council, by the order of appointment, or any subsequent order, directs.

34. (1) The Commissioners appointed under the last foregoing section shall enquire into the state, custody and authenticity of every such register or record as may be sent to the Registrar General of Births, Deaths and Marriages under section 32;

and shall deliver to the Registrar General a descriptive list or descriptive lists of all such registers or records, or portions of registers or records, as they find to be accurate and faithful.

(2) The list or lists shall contain the prescribed particulars and refer to the registers or records, or to the portions of the registers or records, in the prescribed manner.

(3) The Commissioners shall also certify in writing, upon some part of every separate book or volume containing any such register or record, or portion of a register or record, as is referred to in any list or lists made by the Commissioners, that it is one of the registers or records, or portions of registers or records, referred to in the said list or lists.

35. (1) Subject to the payment of the prescribed fees, the descriptive list or lists of registers or records, or portions of registers or records, delivered by the Commissioners to the Registrar General of Births, Deaths and Marriages shall be, at all reasonable times, open to inspection by any person applying to inspect it or them, and copies of entries in those registers or records shall be given to all persons applying for them.

(2) A copy of an entry given under this section shall be certified by the Registrar General of Births,

Deaths and Marriages, or by an officer or person authorized in this behalf by the Local Government, and shall be admissible in evidence for the purpose of proving the birth, baptism, naming, dedication, death, burial or marriage to which the entry relates.

CHAPTER VI.

RULES.

36. In addition to any other power to make rules impliedly or expressly conferred by this Act, the Governor General in Council may make rules—

- (a) to fix the fees payable under this Act;
- (b) to prescribe the forms required for the purposes of this Act;
- (c) to prescribe the time within which, and the mode in which, persons authorized under this Act to give notice of a birth or death to a Registrar of Births and Deaths must give the notice;
- (d) to prescribe the registers to be kept and the form and manner in which Registrars of Births and Deaths are to register births and deaths under this Act, and the intervals at which they are to send to the Registrar General of Births, Deaths and Marriages true copies of the entries of births and deaths in the registers kept by them;
- (e) to prescribe the particulars which the descriptive list or lists to be prepared by the Commissioners appointed under Chapter V are to contain, and the manner in which they are to refer to the registers or records, or portions of registers or records, to which they relate;
- (f) to prescribe the custody in which those registers or records are to be kept; and
- (g) generally to carry out the purposes of this Act.

37. (1) The Governor General in Council shall, before making rules under this Act, publish a draft of the proposed rules in such manner as may, in his opinion, be sufficient for the information of persons likely to be affected thereby.

(2) There shall be published with the draft a notice specifying a date at or after which the draft will be taken into consideration.

(3) The Governor General in Council shall receive and consider any objection or suggestion which may be made by any person with respect to the draft before the date so specified.

(4) Every rule made under this Act shall be published in the Gazette of India, and the publication in the Gazette of India of a rule purporting to be made under this Act shall be conclusive evidence that it has been duly made.

S. HARVEY JAMES,

Offg. Secretary to the Government of India.

The following Report of the Select Committee on the Bill to provide for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 5th February 1886:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to provide

From Bābū Behary Lal Chandra, Krishnaghar, dated 28th January, 1885 [Paper No. 1].

From Officiating Registrar, High Court, Calcutta, No. 919, dated 19th March, 1885, and enclosure [Papers No. 2].

From Officiating Secretary to Chief Commissioner, Assam, No. 557, dated 6th April, 1885, and enclosure [Papers No. 3].

From Chief Secretary to Government, Madras, No. 944, dated 9th April, 1885, and enclosure [Papers No. 4].

From Under-Secretary to Government, Bombay, No. 1406, dated 18th April, 1885, and enclosure [Papers No. 5].

From Officiating Secretary to Government, Punjab, No. 409, dated 20th April, 1885, and enclosure [Papers No. 6].

Extract, paragraph XIV, from the Proceedings of the Meerut Association, No. 20, dated 8th March, 1885 [Paper No. 7].

From Officiating Secretary to Chief Commissioner, British Burma, No. 334—11 S.S., dated 17th April, 1885, and enclosure [Papers No. 8].

From Under-Secretary to Government, Bombay, No. 1452, dated 23rd April, 1885, and enclosure [Papers No. 9].

From Secretary to Chief Commissioner, Coorg, No. 112—131, dated 21st April, 1885 [Paper No. 10].

From Under-Secretary to Government, Bombay, No. 1575, dated 29th April, 1885, and enclosure [Papers No. 11].

From Chief Commissioner, Ajmer-Merwara, No. 442, dated 29th April, 1885, and enclosure [Papers No. 12].

From Officiating Secretary to Government, Punjab, No. 500, dated 13th May, 1885, and enclosure [Papers No. 13].

From Secretary for Berar to Resident, Hyderabad, No. 171 G., dated 16th May, 1885 [Paper No. 14].

From Under-Secretary to Government, Bombay, No. 1829, dated 18th May, 1885, and enclosure [Papers No. 15].

From Secretary to Government, Bengal, No. 514, dated 16th May, 1885, and enclosure [Papers No. 16].

From Secretary to Government, North-Western Provinces and Oudh, No. 629—VII-28-18, dated 10th June, 1885, and enclosure [Papers No. 17].

From Assistant Secretary to Chief Commissioner Central Provinces, No. 2445—118, dated 30th June, 1885 [Paper No. 18].

for the voluntary Registration of certain Births and Deaths, for the establishment of General Registry Offices for keeping Registers of certain Births, Deaths and Marriages, and for certain other purposes, was referred, have considered the Bill and the papers noted on the margin, and have now the honour to submit this our Report.

2. We have, on the advice of a leading member of the Parsi community at Bombay, proposed to extend to the scattered Parsi communities resident beyond the local limits of the ordinary original civil jurisdiction of the High Court at Bombay the same provisions for the more effectual registration of marriages as

were proposed by the Bill to be conferred on the classes to whom Act III of 1872 and the Indian Christian Marriage Act, 1872, apply.

3. By section 11, sub-section (2), we propose to enable Local Governments, with the previous sanction of the Governor General in Council, to extend the operation of the chapter respecting the registration of births and deaths to any classes of the community which may be desirous of taking advantage of the provisions of that chapter.

4. By sections 12 and 13 we have proposed to enable Local Governments in British India, and the Governor General in Council in States in India in alliance with Her Majesty, to appoint Registrars of Births and Deaths for classes of persons as well as for local areas. It will thus be practicable to appoint ministers of religion to be Registrars of Births and Deaths for their own congregations only, without imposing on them duties for which they might have neither leisure nor inclination.

5. In section 14 we have provided that every Registrar of Births and Deaths shall be deemed to be a public servant. This provision appears to us to render it unnecessary to retain section 24 of the Bill as introduced.

6. By section 19 we have provided that if a Registrar of Births and Deaths has reason to believe any notice given to him to be in any respect false he may refuse to register the birth or death until he receives an order from the District Court directing him to make the entry and prescribing the manner in which the entry is to be made.

In the same section and in section 22, sub-section (3), we have reproduced the provisions of section 7 of the Statute 37 & 38 Vic., cap. 88.

7. In sections 20 and 21 we have classified, in a modified form, the persons authorised to give notices of births and deaths.

8. We have provided in section 24 that clergymen who may become Registrars of Births and Deaths shall send certified copies of the entries in their registers direct to the Registrar General unless they are required by their ecclesiastical superiors to transmit the copies through them.

9. By section 26 we have proposed to empower the Governor General in Council to make rules authorising Registrars of Births and Deaths, on conditions and in circumstances to be specified in the rules, to register births and deaths occurring outside the local areas or classes for which they have been appointed. Events occurring in the course of journeys, or in places for which Registrars of Births and Deaths have not been appointed, may by those rules be made registrable.

10. We have made fine an alternative punishment for the offence made punishable under section 27.